

EUROPEAN COMMISSION

DIRECTORATE-GENERAL BUDGET

# **Analysis of the budgetary implementation of the Structural and Cohesion Funds in 2011**

**May 2012**

Expenditure

**Cohesion for Growth and Employment**

NOTE: THE INFORMATION CONTAINED IN THIS COMMISSION STAFF WORKING PAPER (DG BUDGET) IS WITHOUT PREJUDICE TO THE CONTENT OF THE OFFICIAL COMMISSION REPORTS ON THE CLOSURE OF THE ACCOUNTS AND ON THE STRUCTURAL AND COHESION FUNDS. READERS SHOULD REFER IN PARTICULAR TO THE REVENUE AND EXPENDITURE ACCOUNT FOR THE OFFICIAL FIGURES ON THE 2011 BUDGET OUTTURN.

## **LIST OF ABBREVIATIONS**

<b>AB</b>	Amending Budget
<b>CA</b>	Commitment appropriations
<b>CB</b>	Cross-border cooperation
<b>CI</b>	Community initiative
<b>CF</b>	Cohesion Fund
<b>EAGGF-G</b>	European Agricultural Guidance and Guarantee Fund, Guidance section
<b>ERP</b>	European Economic Recovery Package
<b>ENPI</b>	European Neighbourhood and Partnership Instrument
<b>ETC</b>	European Territorial Cooperation
<b>EU-15</b>	Austria, Belgium, Denmark, Finland, France, Germany, Greece, Ireland, Italy, Luxembourg, the Netherlands, Portugal, Spain, Sweden, United Kingdom
<b>EU-10</b>	Cyprus, Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Slovakia, Slovenia
<b>EU-12</b>	EU-10 plus Bulgaria and Romania
<b>ERDF</b>	European Regional Development Fund
<b>ESF</b>	European Social Fund
<b>FIFG</b>	Financial Instrument for Fisheries Guidance
<b>H1B</b>	Heading 1b of the Multiannual Financial Framework
<b>IIA</b>	Inter Institutional Agreement
<b>IM &amp; TA</b>	Innovation measures and technical assistance
<b>IPA</b>	Instrument for Pre-Accession
<b>MCS</b>	Management and Control System
<b>MS</b>	Member State
<b>NSRF</b>	National Strategic Reference Framework
<b>OP</b>	Operational programme
<b>PA</b>	Payment appropriations
<b>RAL</b>	"Reste à Liquider" – Outstanding Commitments
<b>RCE</b>	Regional Competitiveness and Employment

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## EXECUTIVE SUMMARY

### *Overall implementation*

- The year 2011 was marked by a level of commitments in line with the multiannual financial framework (EUR 50.8 billion) and a substantial increase in payments by EUR 6.8 billion to EUR 41.8 billion.
- Payments for the 2007-2013 programming period (EUR 39.4 billion) rose by 20% compared to 2010. The increase could have been considerably higher if more payment appropriations had been available at year-end. At the same time, payments for the previous programming period (EUR 2.4 billion) also increased by 9%.
- The total payment execution of EUR 41.8 billion compares to an initially voted budget of EUR 40.8 billion.
- The overall level of outstanding commitments (RAL) reached EUR 132.7 billion at the end of 2011. This corresponds to a level of 2.7 years of commitments which reflects the  $n+2/n+3$  de-commitment rules of the 2007-13 period (that were further relaxed by an amendment to the corresponding legal base in 2010).

### *Implementation of the 2007-2013 programming period*

- Execution of payment appropriations was entirely for interim payments (EUR 39.4 billion).
- Due to an acceleration of interim payment claims submitted by Member States, 2007-13 payment appropriations had to be reinforced by EUR 2.7 billion (mainly through internal transfers from the previous period, a Budgetary Authority transfer, and an Amending Budget). Thus, overall execution for the three 2007-13 Funds under Heading 1B reached 107.3% of the initially voted 2011 budget. It is estimated that overall execution could have been approximately EUR 5 billion higher if sufficient payment appropriations had been available.
- The overall cumulative payments have reached 33.4% of the 2007-2013 financial allocation and the corresponding outstanding commitments amount to EUR 124.4 billion.
- Payment forecasts by Member States were overestimated by 20% in total and the forecast results vary widely between countries.

### *Implementation of the 2000-2006 programming period*

- The closure process is ongoing but does not always result in supplementary final payments; it also takes longer than previously anticipated. Consequently, payment appropriations for the 2000-2006 period were reduced by EUR 1.6 billion via transfers.
- 41% of the programmes, representing 24% of the total 2000-2006 financial allocation, had been closed by the end of 2011.
- Overall, by the end of 2011, cumulative implementation reached 96.4% for both the EU-15 2000-2006 allocation and the EU-10 2004-2006 allocation.
- The outstanding commitments for the 2000-2006 period decreased by 27% from EUR 11.2 billion to EUR 8.2 billion. Due to their relatively low level (EUR 2.4 billion) payments however account for a reduction of only 21% while the remaining 6% were the result of closure de-commitments (EUR 0.7 billion).

### *Clearance of pre-2000 outstanding commitments*

- The RAL of the pre-2000 programming periods has been further reduced from EUR 126 million to EUR 109 million mainly due to de-commitments at closure.

# 1 BUDGET IMPLEMENTATION IN 2011

## 1.1 IMPLEMENTATION OF COMMITMENTS AND PAYMENTS IN 2011

As mentioned in the last editions, the implementation report deals with all the funds of the 2007-2013 programming period assigned to Heading 1b "Cohesion policy" of the financial framework: ERDF and ESF and the Cohesion Fund. It will also continue to cover the EAGGF-G and the FIFG until the closure of the respective programmes, as they are Structural Funds of the period 2000-2006.

However, the report does not cover the European Agricultural Fund for Rural Development and the European Fisheries Fund of Heading 2 "Natural Resources" of the financial framework 2007-2013, which are no longer Structural Funds. As the Cohesion Fund was not subject to the Structural Funds regulatory framework in pre-2007 programming periods, this report, as in previous years, does not cover the pre-2007 Cohesion Fund, either.

As can be expected from the legal framework, the execution of commitments in 2011 for the Structural and Cohesion Funds was high, amounting to EUR 50.8 billion, as shown in [Table 1](#). Save for technical assistance (where a marginal amount of commitment appropriations was not used and lapsed at the end of the year), all the available commitment appropriations for programmes were either committed or carried over to 2012 (EUR 1.77 million).

**Table 1: Outturn of Commitment Appropriations for the 2007-2013 period in 2011 by Fund (in million EUR)**

FUND	VOTED BUDGET	TRANSFERS, AMENDING BUDGETS, ADDITIONAL APPROPRIATIONS	TOTAL COMMITMENT APPROPRIATIONS	OUTTURN	%
ERDF	28.746	-35	28.710	28.702	100,0%
ESF	10.980	127	11.108	11.104	100,0%
CF	11.079	-51	11.027	11.024	100,0%
<b>TOTAL 2007-2013</b>	<b>50.805</b>	<b>41</b>	<b>50.845</b>	<b>50.830</b>	<b>100,0%</b>

Executed payments totalled EUR 41.8 billion, EUR 6.8 billion more than the payments in 2010. The great majority of the payments, EUR 39.4 billion, were made for interim payments for the 2007-2013 programmes. Final payments for 2000-2006 programmes still amounted to EUR 2.4 billion while final payments for pre-2000 programmes totalled only EUR 1 million. The overall execution rate for payments was 99.8% compared to the final available appropriations. However, compared to the initial voted budget, implementation was higher by around EUR 1 billion.

**Table 2: Outturn of Payment Appropriations in 2011 by Fund (in million EUR)**

FUND	VOTED BUDGET	TRANSFERS, AMENDING BUDGETS, ADDITIONAL APPROPRIATIONS	TOTAL PAYMENT APPROPRIATIONS	OUTTURN	%
ERDF	0	0	0	0	
ESF	6	-5	1	1	100,0%
EAGGF	0	0	0	0	
FIFG	0	0	0	0	
<b>TOTAL PRE-2000</b>	<b>6</b>	<b>-5</b>	<b>1</b>	<b>1</b>	<b>100,0%</b>
ERDF	2.375	-917	1.458	1.458	100,0%
ESF	1.041	-604	437	437	100,0%
EAGGF	647	-92	554	500	90,2%
FIFG	20	-18	2	1	29,0%
<b>TOTAL 2000-2006</b>	<b>4.082</b>	<b>-1.630</b>	<b>2.452</b>	<b>2.396</b>	<b>97,7%</b>
ERDF	22.776	1.598	24.373	24.365	100,0%
ESF	7.714	1.838	9.552	9.540	99,9%
CF	6.253	-740	5.512	5.509	99,9%
<b>TOTAL 2007-2013</b>	<b>36.742</b>	<b>2.696</b>	<b>39.437</b>	<b>39.415</b>	<b>99,9%</b>
	<b>40.830</b>	<b>1.060</b>	<b>41.890</b>	<b>41.811</b>	<b>99,8%</b>

As shown in Table 2, 2011 was again an unusual year for payments. Following the arrival of substantial payment claims for ESF and ERDF in the second half of the year, both funds needed significant reinforcements of payment appropriations for the 2007-13 programmes adding up to EUR 3.4 billion. These reinforcements were done via internal transfers from the 2000-2006 period (EUR 1.4 billion), internal transfers from the 2007-13 CF (EUR 0.9 billion), the budgetary authority transfer DEC 52 (EUR 0.6 billion) and amending budget No 6 (EUR 0.5 billion). Almost all of the available appropriations at year end were executed save for minor amounts relating to the 2000-2006 period for Heading 2. As a result of these operations, the final execution for the 2007-13 programmes exceeded by some EUR 2.7 billion the appropriations initially available in the voted budget.

As regards decreases of payment appropriations in favour of other headings, EUR 30.45 million needed to finance actions of IPARD (Heading 4) were provided by EAGGF-Guidance Objective 1 (Heading 2) and EUR 29.65 million for the European Globalisation Adjustment Fund (EGF) were transferred from ESF Objective 1.

## **1.2 OUTSTANDING COMMITMENTS IN 2011**

Given that the yearly level of commitments stays above the level of payments, outstanding commitments are expected to increase accordingly. However they are due to remain around an amount of two to three years of commitments because of the regulatory framework

(especially the n+2/n+3 de-commitments provisions). The recent actual evolution of the outstanding commitments (also known as RAL from the French acronym “reste à liquider”) has been in line with these expectations. Thus, the n+3 de-commitment rule for 14 Member States (EU-12 plus Greece and Portugal), a transitory rule covering the 2007-2010 commitment tranches, has contributed to the increase of outstanding commitments. The amendment to the legal base adopted in June 2010 with regard to the application of the automatic de-commitment rule for 2007 commitments also allows for some postponement of payments hence further increasing the RAL.

Thus, at the end of 2011, the RAL stood at EUR 132.6 billion (see [Table 3](#) below<sup>1</sup>) which corresponds to a ratio of outstanding commitments to yearly commitments of 2.7 (to be compared to a ratio of 2.5 at the end of 2010). In absolute terms, the RAL increased by EUR 8.3 billion, an increase of 7% compared to the previous year. Thus, due to accelerating payments for 2007-13 programmes, the increase of RAL is slowing down as compared to 2010 (+ EUR 12.7 billion or +11%) and 2009 (+EUR 16.3 billion or +17%).

**Table 3: Outstanding commitments at the end of 2011\* (in EUR million)**

	<i>RAL pre-2000</i>	<i>RAL 2000-2006</i>	<i>RAL 2007-2013</i>
<b>Outstanding commitments at the end of 2010</b>	<b>126</b>	<b>11.202</b>	<b>112.970</b>
De-commitments in 2011** on RAL at the end of 2010	-16	-655	-11
Payments in 2011 on outstanding commitments at the end of 2010	-1	-2.396	-38.547
<b>(1) TOTAL outstanding commitments from before 2011</b>	<b>109</b>	<b>8.152</b>	<b>74.412</b>
New commitments made in 2011	0	0	50.743
Payments on 2011 commitments	0	0	-799
<b>(2) TOTAL outstanding commitments from 2011</b>	<b>0</b>	<b>0</b>	<b>49.944</b>
<b>(1)+(2) TOTAL outstanding commitments at the end of 2011</b>	<b>109</b>	<b>8.152</b>	<b>124.356</b>

\* only operational lines

\*\* see Section 3.3 on de-commitments and Chapter 4 on the clearance of pre-2000 RAL

For the 2007-2013 programming period, the RAL corresponds to EUR 124 billion in 2011 (compared to EUR 113 billion end 2010). As a result of the reduction of the 2000-2006 RAL and the growing amount of commitments for 2011, the share of the 2007-2013 period in the overall RAL has increased from 91% to 94%.

For the 2000-2006 programming period, the RAL has been reduced by 27% to only 6% of the overall RAL at the end of 2011. The closure procedure is ongoing and will continue at cruising speed in 2012. Since the start of the closing exercise until the end of 2011, final payments were made in respect of 41% (2010: 10%) of all programmes and the related outstanding commitments have been put to zero.

The RAL for the pre-2000 programmes, that had already represented a relatively insignificant amount (EUR 126 million) compared to the overall RAL at the end of 2010, has been further reduced to EUR 109 million. Thus, it corresponds to less than 0.1% of the overall RAL.

[Chart 1](#) gives the evolution since 1993 of the RAL broken down by programming period. It shows that the RAL for the 2000-2006 period continues to decrease significantly while the increase for the 2007-2013 period is slowing down.

<sup>1</sup> As explained in point 1.1, these figures include the pre-2007 RAL for the EAGGF-Guidance and the FIFG but do not include the pre-2007 RAL for the Cohesion Fund.



**Chart 1: Outstanding commitments by period of origin (in EUR million)**

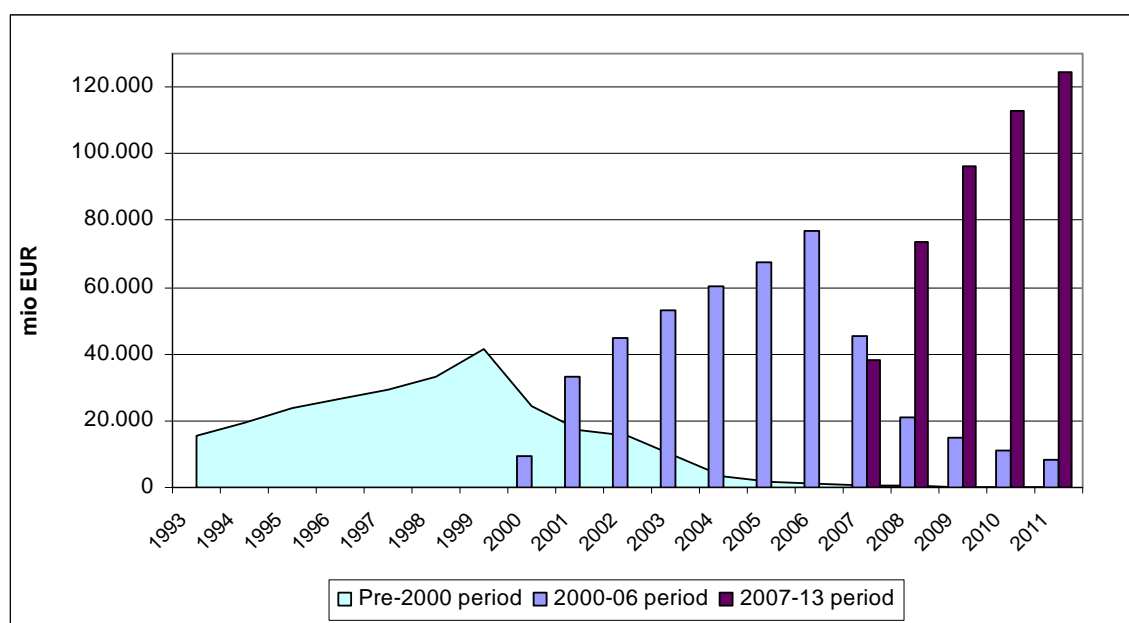
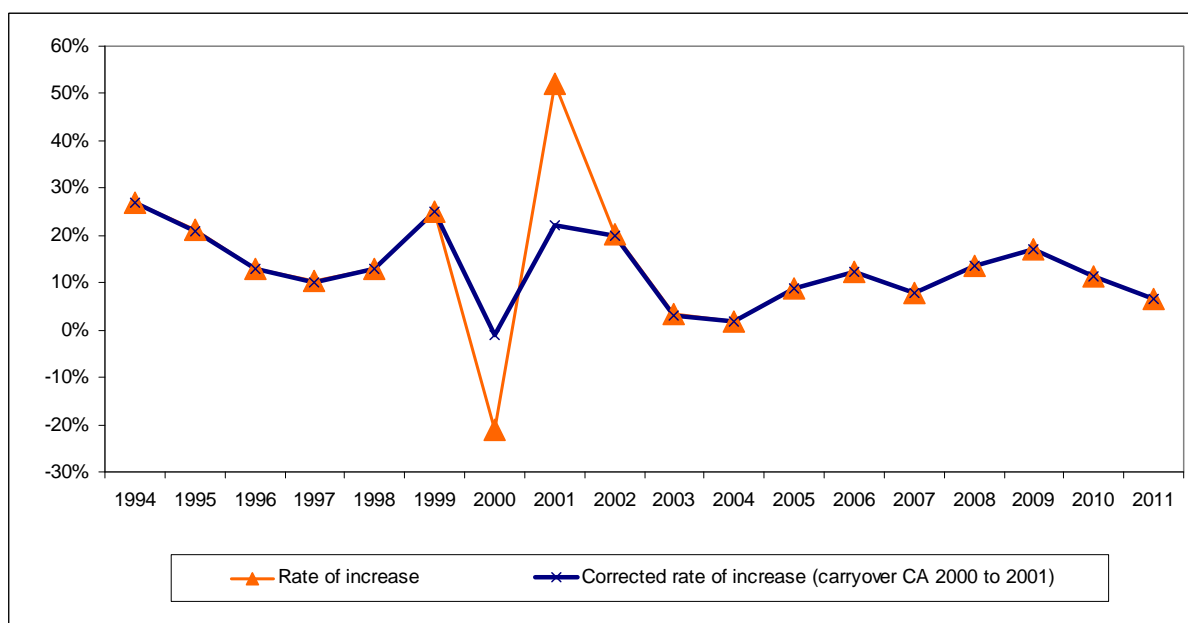


Chart 2 below shows the rate of increase of outstanding commitments over time. The downward trend observed in 2010 has been confirmed in 2011. Thus, in 2011 the rate of increase reached the lowest level since 2004.

**Chart 2: Rate of increase of outstanding commitments**



### **1.3 TRANSFERS MADE IN 2011**

The volume of the transfers of payment appropriations made during the year was very high but was not sufficient to respond entirely to the needs. A large number of transfers were made by the Commission under its own prerogatives established in the Financial Regulation (a detailed list of these transfers is attached in Annex 2):

- Transfers of commitment appropriations were made for the following 3 reasons :
  1. Appropriations of EUR 20.69 million from the ENPI and IPA lines, and corresponding to amounts for which no operational programme had been submitted, had to be returned to European Territorial Cooperation: this operation concerned the implementation of article 21(5) of Regulation No 1083/2006. By the end of 2011, the amendment of one corresponding Territorial Cooperation operational programme, to which a part of the appropriations had been reassigned, had not yet been adopted so the amount of EUR 1.77 million had to be carried over to 2012.
  2. Estonia, Latvia and Portugal decided to reprogramme part of their allocation between Funds so transfers were necessary to shift appropriations between funds but within the same objectives.
  3. The implementation of point 17 IIA for Poland, the Czech Republic and Slovakia also led to a redistribution of funds by means of internal transfer and a Budgetary Authority transfer (DEC33).
- Several transfers of payment appropriations were carried out in order to maximise budget implementation. In order to reinforce the budget lines for ESF 2007-2013 and for ERDF 2007-2013, several internal transfers between programming periods and funds were organised during the last quarter of the year. In addition, an exceptional second "global" transfer (DEC 52) was launched in November to increase payment appropriations for the ESF 2007-13. The amounts were made available mid-December. In total, adding up the internal transfers and the budgetary authority transfer, the ESF 2007-13 was reinforced by means of transfers by EUR 1.4 billion and the ERDF 2007-13 by EUR 1.6 billion. Globally, transfers from the pre-2007 period to the current one totalled around EUR 1.5 billion, while the Cohesion Fund 2007-2013 provided around EUR 0.7 billion (and the Cohesion Fund 2000-2006 (not covered by this report) another EUR 0.5 billion).
- In addition, several smaller transfers of payment appropriations were submitted, either for approval or for information, to the Budgetary Authority in 2011, three of which involved transfers from ESF to the European Globalisation Adjustment Fund (EGF), totalling EUR 29.65 million, and one from EAGGF-objective 1 to IPARD (Heading 4) for EUR 30.45 million.

Finally, in addition to the internal transfers mentioned above, the ESF 2007-13 lines were also reinforced by EUR 453 million via the Amending Budget No 6, which redeployed EUR 395

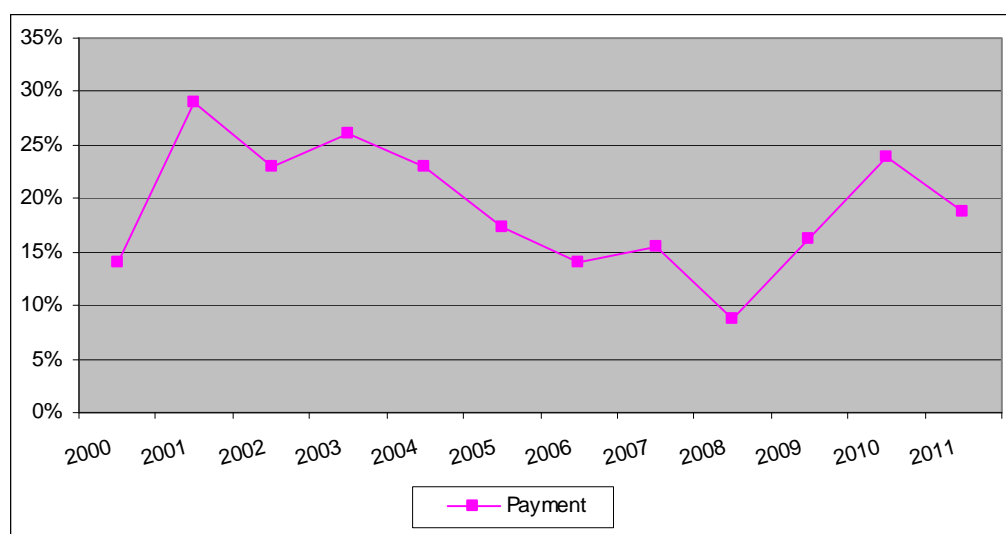
million from Rural Development 2007-13 period and provided another EUR 58 million of additional appropriations.<sup>2</sup>

## 1.4 EVOLUTION OF THE END-OF-YEAR CONCENTRATION

As most of the commitments under the Structural Funds (and now also the 2007-2013 Cohesion Fund) are typically made at the beginning of the year in accordance with the legal base (except for the first year of the programming period), [Chart 3](#) focuses only on the end-of-year concentration for payments in December.

While the evolution of the Graph shows clearly that the year-end concentration was less pronounced in 2011 than in 2010, this was basically the result of a lack of payment appropriations towards year-end.

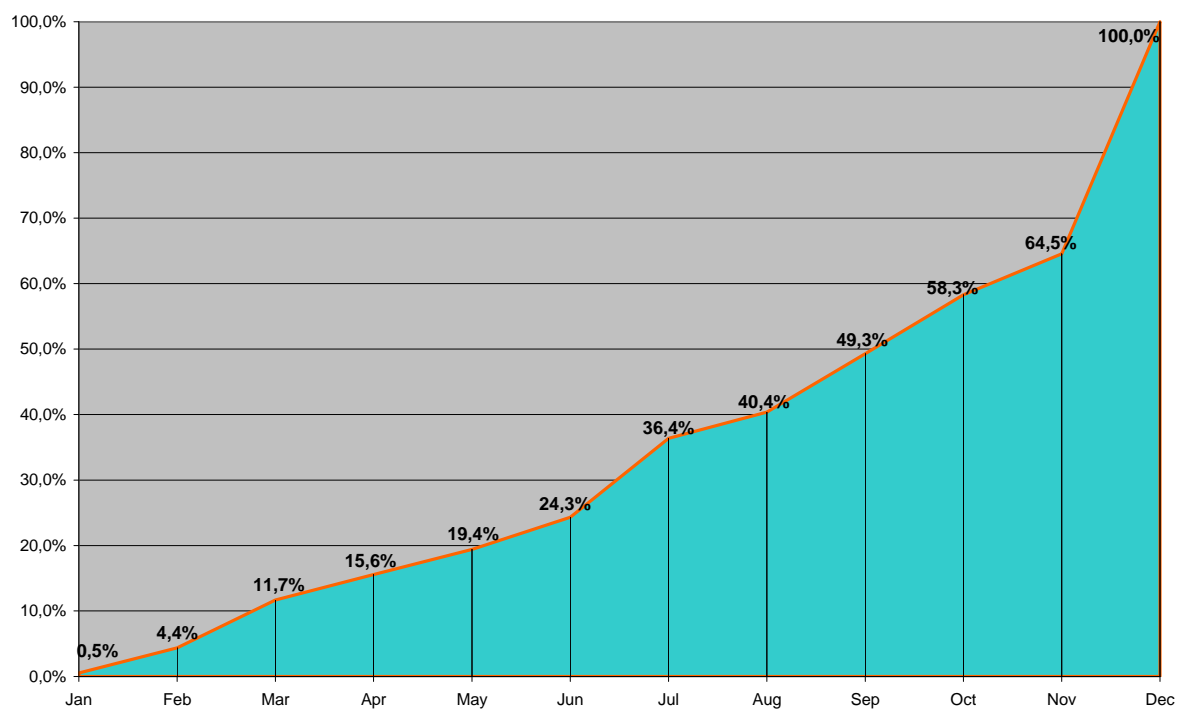
**Chart 3: Concentration of payment appropriations in December (percentage executed in December) since 2000**



As in 2010, a large part of 2011 payment claims only arrived in the autumn with a substantial peak in December (more than one third of payment claims for the year arrived in the last month of 2011, see [Chart 4](#) below). To some extent, this was the result of the de-commitment constraint for n+2 countries (and to a lesser extent for the first time for n+3 countries). In addition, some countries which had proposed to increase the EU co-financing rates of their programmes up to the maximum may have waited for the adoption of the programme amendments before submitting new payment claims. Overall, despite the transfers and the amending budget No 6 implemented in December, almost EUR 11 billion in payment claims could not be honoured before year end, and payment had to be postponed to the following year. This was more than the unpaid claims at the end of 2010 (which stood at around EUR 6 billion) and it is estimated that approximately half of these claims could have been paid if sufficient appropriations had been available. Several smaller transfers were also made during the last 2 weeks of December (see point 2.2.1 below) in order to maximise implementation.

<sup>2</sup> After redeployment between policy areas, the total net effect of Amending Budget No 6 on payment appropriations was an increase of EUR 200 million.

**Chart 4: Monthly pattern of cumulative interim payment claim submission for the 2007-13 period in 2011  
(in % of the total)**



## **2 IMPLEMENTATION OF THE 2007-2013 PERIOD**

### **2.1 COMMITMENTS FOR THE 2007-2013 PERIOD**

#### **2.1.1 The 2007-13 allocation for cohesion policy**

The allocation for cohesion policy (Heading 1b of the financial framework) for the 2007-2013 period was first decided at the European Council of December 2005, where it was fixed at EUR 307 619 million in 2004 prices.

This allocation was then slightly adjusted in the first months of 2006 to arrive at a value of EUR 308 041 million in 2004 prices as laid down in the Inter-institutional Agreement (IIA) of May 2006 (cf. OJ n° C 139 of 14/06/2006). In current prices, this initial allocation amounted to EUR 347 410 million. 2004 prices were transformed into current prices with a fixed deflator of 2% per annum (as foreseen by point 16 of the IIA). Thus, the overall amount in current prices was reached by adding up the current prices for the different years.

The original annual breakdown was slightly revised in 2008 in order to transfer the commitment appropriations that could not be used in 2007 due to delays in programming to later years of the programming period, as foreseen in point 48 of the IIA.

99.75% of the total original allocation, i.e. EUR 346 542 million, was made available for the financing of multi-annual operational programmes whereas the remaining 0.25%, i.e. EUR 868 million, was reserved for technical assistance, which is decided annually.

In 2010, the implementation of point 17 of the IIA resulted in a total additional allocation for 2011-2013 of EUR 1 007 million for Poland, the Czech Republic and Slovakia.<sup>3</sup> Following this adjustment the total Heading 1B 2007-2013 allocation in current prices reached EUR 348 417 million (including technical assistance).

This total allocation for cohesion policy is broken down into three objectives: Convergence, Regional Competitiveness and Employment and European Territorial Cooperation. Of the updated overall amount of EUR 347.5 billion (i.e. excluding technical assistance), EUR 283.8 billion (81.7%) is dedicated to Convergence, EUR 55.0 billion (15.8%) to Regional Competitiveness and Employment and EUR 8.7 billion (2.5%) to European Territorial Cooperation.

An updated annual breakdown of the 2007-2013 Heading 1B allocations by Member State can be found in [Annex 6](#).

#### **2.1.2 Implementation of commitments in 2011**

The commitment appropriations available for the Structural and Cohesion Funds in 2011 totalled EUR 50 845 million (including EUR 16.56 million of appropriations carried over from 2010), i.e. 35% of the overall EU budget which means they remain in the range between 34% and 36% observed since 2007. This amount corresponds to the evolution foreseen by the

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<sup>3</sup> The corresponding technical adjustment of the Multi-Annual Financial Framework was adopted by the Commission in April 2010, see COM(2010)160 of 16 April 2010.

Financial Framework. Implementation reached EUR 50 830 million (see [Table 4](#) below). The unused commitment appropriations concerned Technical Assistance activities and the amount carried over to 2012 for the European Territorial Cooperation objective (see below).

The carry-over from 2010 based on Article 9 of the Financial Regulation amounted to EUR 16.56 million for the European Territorial Cooperation objective (ETC). It corresponds to the annual contribution from the ERDF to cross-border programmes of the European Neighbourhood and Partnership Instrument (ENPI) and of the Instrument for Pre-Accession Assistance (IPA) for which no operational programmes had been submitted by 30 of June 2010. Due to the tight timeframe for the adoption of new, and amendments to existing Operational Programmes of Territorial cooperation this amount had to be carried over to 2011. From 2011 onwards, the non-programmed amounts from ENPI and IPA for the period 2011-2013, for a total amount of EUR 59.3 million, were to be added automatically to ETC managed within the ERDF. The timing did not allow for an amendment of the ENPI/IPA/ETC commitment amounts of the budget 2011, so 2 transfers took place in 2011 for a total amount of EUR 20.69 million, while for 2012 and 2013, the adjusted amounts have been proposed in the respective draft budgets.

During 2011, several other transfers of commitment appropriations took place: a net amount of EUR 123.92 million was transferred from the ERDF to the ESF and an amount of EUR 51.3 million from the CF to the ERDF. This was the result of the reprogramming between Funds for Estonia, Latvia and Portugal and of the adjustment of the point 17 IIA appropriations for the Czech Republic, Poland and the Slovak Republic to the precise allocations by Fund and objective proposed by these Member States.

Finally, for the ESF an amending budget (AB6) added an amount of EUR 3.25 million to the Operational Technical Assistance line in order to mobilise specific expertise in the field of tax administration in Greece and thus directly support the implementation of a Greek ESF Operational Programme.

**Table 4 : Commitments: available appropriations and their implementation in 2011 (in EUR million)<sup>4</sup>**

**2007-2013**

Budget item	Title	Initial Budget	Carry-over	Amending Budgets	Other additional appropriations*	Transfers	Total available	Total execution
04 01 04 01	ESF - Expenditure on adm. management	16,50			0,10		16,60	15,75
04 02 17	ESF - Convergence	7.748,85				118,11	7.866,95	7.866,95
04 02 18	ESF - PEACE						0,00	0,00
04 02 19	ESF - Regional competitiveness and employment	3.204,97				5,81	3.210,78	3.210,78
04 02 20	ESF - Operational TA	10,00		3,25			13,25	10,83
	Total ESF	10.980,31	0,00	3,25	0,10	123,92	11.107,58	11.104,31
13 01 04 01	ERDF - Expenditure on adm. management	11,60					11,60	9,37
13 03 16	ERDF - Convergence	23.657,53				-68,51	23.589,01	23.589,01
13 03 17	ERDF - PEACE	32,74					32,74	32,74
13 03 18	ERDF - Regional competitiveness and employment	3.879,86				-4,09	3.875,76	3.875,76
13 03 19	ERDF - European territorial co-operation	1.111,61	16,56			20,69	1.148,86	1.147,09
13 03 20	ERDF - Operational TA	50,00					50,00	45,62
13 03 20	ERDF - Operational TA Baltic Sea Strategy	2,50					2,50	2,13
	Total ERDF	28.745,83	16,56	0,00	0,00	-51,92	28.710,48	28.701,73
13 01 04 03	CF- Expenditure on adm. management	4,95					4,95	4,03
13 04 02	Cohesion Fund 2007-2013	11.073,65				-51,31	11.022,34	11.020,24
	Total CF	11.078,60	0,00	0,00	0,00	-51,31	11.027,29	11.024,27
TOTAL		50.804,74	16,56	3,25	0,10	20,69	50.845,34	50.830,31

\* Appropriations made available again and earmarked revenue

<sup>4</sup> It should be noted that the total of EUR 20.69 million for the "Transfers" column corresponds to transfers within Heading 1B (from the lines 13 05 03 01 and 19 08 02 02 (H1B contributions to IPA and ENPI) to line 13 03 19 ERDF- European Territorial Cooperation, as explained above).

## **2.2 PAYMENTS FOR THE 2007-2013 PERIOD**

### **2.2.1 Implementation of payments in 2011**

Full execution of payment appropriations was achieved by year-end in 2011, however many payment claims that arrived in December could not be honoured because of a lack of appropriations. This was despite the actions taken to optimize available appropriations: transfers between the budget lines of the different programming periods and Funds within Heading 1b, a Budgetary Authority Transfer in December (DEC 52) and Amending Budget No 6. The result was that, at the end of 2011, close to EUR 11 billion of payment claims remained unpaid. Although every year there are some claims which arrive too late in December to be honoured before year-end, it is estimated that about half of the amount of outstanding claims could still have been paid in 2011 if enough payment appropriations had still been available.

The initial budget of payment appropriations for the 2007-2013 period amounted to EUR 36.7 billion (see [Table 5](#) below). After a total increase of appropriations by EUR 2.7 billion during the year, the final available appropriations amounted to EUR 39.4 billion that were almost totally executed (apart from some residual amounts concerning mostly technical assistance lines). The initial Commission proposal in the first draft budget for 2011 had been EUR 0.9 billion higher than the final budget voted by Council and European Parliament but would also have been insufficient for paying all the received requests.

For ESF, already in September, it became clear that the available appropriations would not be sufficient and also that the ongoing Global Transfer could not provide the necessary appropriations. In order to accommodate payment needs as far as possible, several transfers between programming periods and funds were organised during the last quarter of the year. In addition, an exceptional second global transfer (DEC 52) was launched in November as well as an amending budget (AB 6) to increase payment appropriations for the ESF 2007-13. Overall, by the end of 2011, ESF 2007-13 had been reinforced by EUR 1.8 billion (of which EUR 1.1 billion through transfers within H1b) or the equivalent of +24% of its initial budget.

For ERDF, the initial budget was increased by 7% (+EUR 1.6 billion) to honour, as far as possible, the high level of payment requests that arrived late in the year from several countries. In particular, Spain, Italy and Greece sent in sizeable claims at the very end of the year in order to comply with the n+2 rule or to benefit from the impact on interim payments of increases in the co-financing rates for programmes whose rates were previously below the regulatory ceilings.

For the Cohesion Fund (CF), however, final execution was actually 12% below the initially budgeted figure. EUR 0.9 billion were transferred, within the Convergence objective, to ERDF and ESF by the end of November. In order to accommodate additional unexpected CF payment claims submitted in December, the CF 2007-2013 had then to be reinforced from the pre-2007 CF by EUR 158 million in the second half of December. Overall, the low payment rate for CF 2007-13 is partly related to the Czech programmes for which audit issues led to an absence in the submission of payment requests in 2011.



**Table 5 : Payments: available appropriations and their implementation in 2011 for the 2007-13 period (in EUR million)**

**2007-2013**

Budget item	Title	Initial Budget	Carry-over*	Amending Budgets	Other additional appropriations**	Transfers	Total available	Total execution	RAL 1/01/2011	Committed in 2011	Changes of RAL***	RAL 31/12/2011
04 01 04 01	ESF - Expenditure on adm. management	16,50	5,13		0,10		21,73	12,25	5,13	15,75	-1,05	7,58
04 02 17	ESF - Convergence	5.430,00		226,35		759,92	6.416,27	6.415,40	17.176,21	7.866,95	-7,47	18.620,30
04 02 18	ESF - PEACE	pm					0,00					0,00
04 02 19	ESF - Regional competitiveness and employment	2.259,65		226,35		618,56	3.104,56	3.104,56	7.898,11	3.210,78		8.004,32
04 02 20	ESF - Operational TA	7,50		0,30		1,25	9,05	8,12	14,16	10,83	-0,18	16,69
	<b>Total ESF</b>	<b>7.713,65</b>	<b>5,13</b>	<b>453,00</b>	<b>0,10</b>	<b>1.379,73</b>	<b>9.551,61</b>	<b>9.540,33</b>	<b>25.093,61</b>	<b>11.104,31</b>	<b>-8,69</b>	<b>26.648,89</b>
13 01 04 01	ERDF - Expenditure on adm. management	11,60	4,30				15,90	7,87	4,30	9,37	-0,37	5,43
13 03 16	ERDF - Convergence	18.000,50				1.251,80	19.252,30	19.252,30	52.676,78	23.589,01		57.013,50
13 03 17	ERDF - PEACE	27,20				8,57	35,77	35,77	76,56	32,74		73,53
13 03 18	ERDF - Regional competitiveness and employment	3.984,15				150,70	4.134,85	4.134,85	11.698,78	3.875,76		11.439,70
13 03 19	ERDF - European territorial co-operation	717,07				180,74	897,81	897,81	3.041,34	1.147,09	-2,16	3.288,46
13 03 20	ERDF - Operational TA	35,00				0,66	35,66	35,64	26,65	45,62	-4,29	32,33
13 03 31	ERDF - Operational TA Baltic Sea Strategy	0,00				1,21	1,21	1,21		2,13		0,92
	<b>Total ERDF</b>	<b>22.775,51</b>	<b>4,30</b>	<b>0,00</b>	<b>0,00</b>	<b>1.593,67</b>	<b>24.373,49</b>	<b>24.365,44</b>	<b>67.524,41</b>	<b>28.701,73</b>	<b>-6,82</b>	<b>71.853,88</b>
13 01 04 03	CF-Expenditure on adm management	4,95	2,02				6,97	3,47	2,02	4,03	-0,19	2,40
13 04 02	Cohesion Fund 2007-2013	6.247,80				-742,44	5.505,36	5.505,33	20.402,44	11.020,24	-1,26	25.916,09
	<b>Total CF</b>	<b>6.252,75</b>	<b>2,02</b>	<b>0,00</b>	<b>0,00</b>	<b>-742,44</b>	<b>5.512,33</b>	<b>5.508,80</b>	<b>20.404,47</b>	<b>11.024,27</b>	<b>-1,45</b>	<b>25.918,48</b>
<b>TOTAL</b>		<b>36.741,91</b>	<b>11,46</b>	<b>453,00</b>	<b>0,10</b>	<b>2.230,96</b>	<b>39.437,43</b>	<b>39.414,57</b>	<b>113.022,49</b>	<b>50.830,31</b>	<b>-16,97</b>	<b>124.421,25</b>

\* For Non differentiated appropriations : automatic carry-over after corrections and adjustments

\*\* Appropriations made available again and earmarked revenue

\*\*\* Recommitted & Decommitted & Cancelled

Contrary to 2010, when additional advance payments of EUR 775 million (for those Member States worst hit by the crisis)<sup>5</sup> had been made available, the 2011 payments consisted only of interim payments.

However, in 2011, to ensure continuation of the implementation of the Structural Fund and Cohesion Fund programmes in Member States receiving financial assistance, a new amending Regulation<sup>6</sup> was adopted allowing the Commission to temporarily increase payments to the countries concerned by applying a top-up of 10 percentage points to the applicable co-financing rates for the expenditure declared in the years 2010-2013. This measure does not imply any additional financial allocation for the MS concerned in the 2007-2013 programming period but allows them to reduce their national co-funding during the period in which they receive financial assistance. As the regulation was only adopted in December, its impact on 2011 payments was however limited to EUR 328 million for Greece and EUR 46 million for Romania.

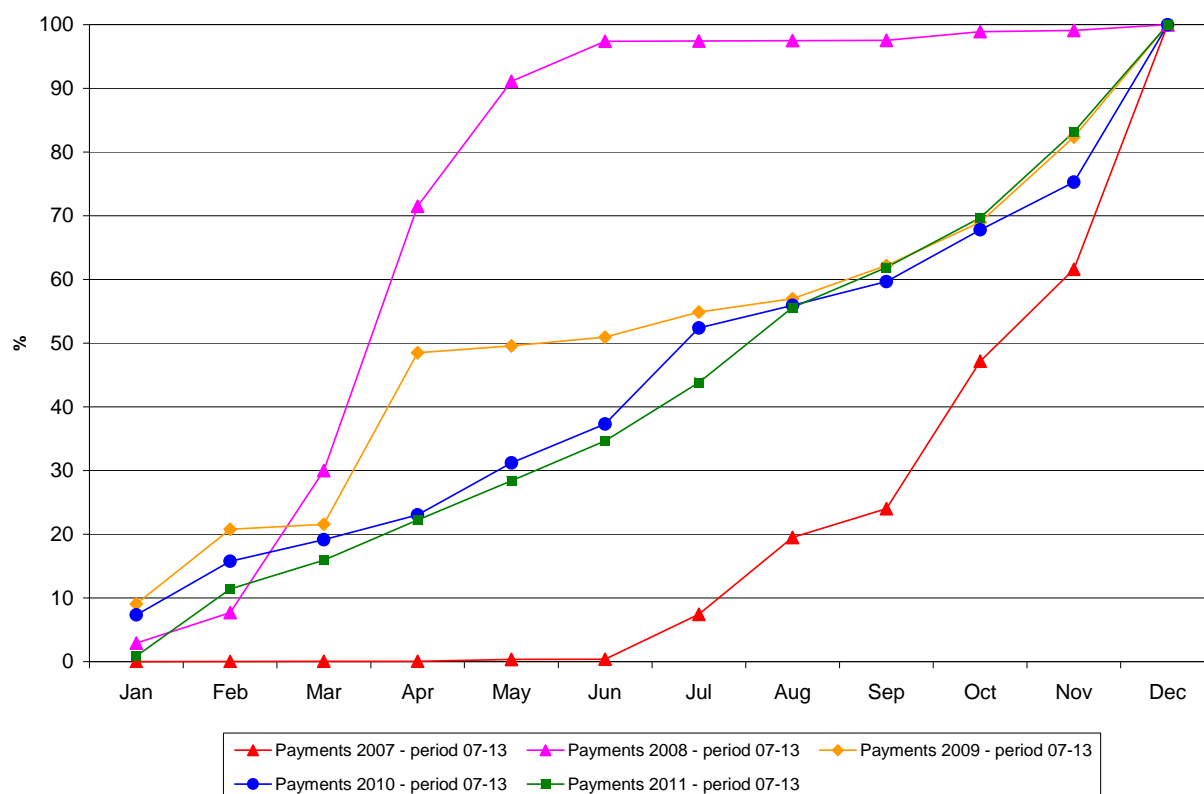
Chart 5 shows how payments were spread more or less evenly over each month until November when a sharp increase towards the end of the year occurred. The December increase was however limited by the lack of payment appropriations. Of the many payment claims that arrived in November and December, only part could still be honoured despite the

<sup>5</sup> Five Member States (EE, LV, LT, RO, HU) facing severe liquidity problems were granted loans in 2009 by the balance of payments facility or with a decrease in GDP in 2009 of more than 10 % in real terms in comparison to 2008 (Art. 1(11) of Regulation 539/2010 of the European Parliament and of the Council of 16 June 2010);

<sup>6</sup> Regulation (EU) no 1311/2011 of the European Parliament and the Council of 13 December 2011 amending Council Regulation (EC) No 1083/2006 as regards certain provisions relating to financial management for certain Member States experiencing serious difficulties with respect to their financial stability. (MS concerned as of adoption: HU, RO, LV, PT, EL, IE).

several reinforcement actions launched during the last 3 months of the year (see above). As compared to 2010, the execution pattern in 2011 was slightly slower until August after which the execution increased faster up to the end of the year. Based on previous years and the previous period as shown in [Chart 11](#), payments are usually expected to be spread evenly throughout the year and to reach around 50% of the year's execution towards the middle of the budgetary year.

**Chart 5: Monthly implementation patterns of payments in 2007-2011 (%) for the 2007-13 period**



## 2.2.2 Implementation of the 2007-2013 allocation

The cumulative execution of the 2007-13 allocation by Member State broken down by payment type shown in [Chart 6](#) below reflects the acceleration of interim payment execution in most countries.

Thus, on average, close to three quarters of the overall execution of 33.4% of the total 2007-2013 allocation is now accounted for by interim payments. Average interim payment execution across all MS reached 24.7% (i.e. about 1.7 average annual commitment tranches). For 5 Member States cumulative interim payment execution already went beyond 1/3 of their allocation. At the opposite end of the scale, for 6 Member States and the cross-border programmes, interim payment execution stayed below 20% of the allocation. Romania represents an extreme case with interim payment execution still below the level of advance payment execution. The particularly high level of cumulative advance payments of about 11% for Estonia, Lithuania, Latvia, Hungary and Romania is the result of the additional advance payments these five countries received in 2010.

**Chart 6: Cumulative execution of advance and interim payments at the end of 2011 by EU-27 Member States (compared to the national allocation available for the period 2007-13 incl. reserves and pt17IIA)**

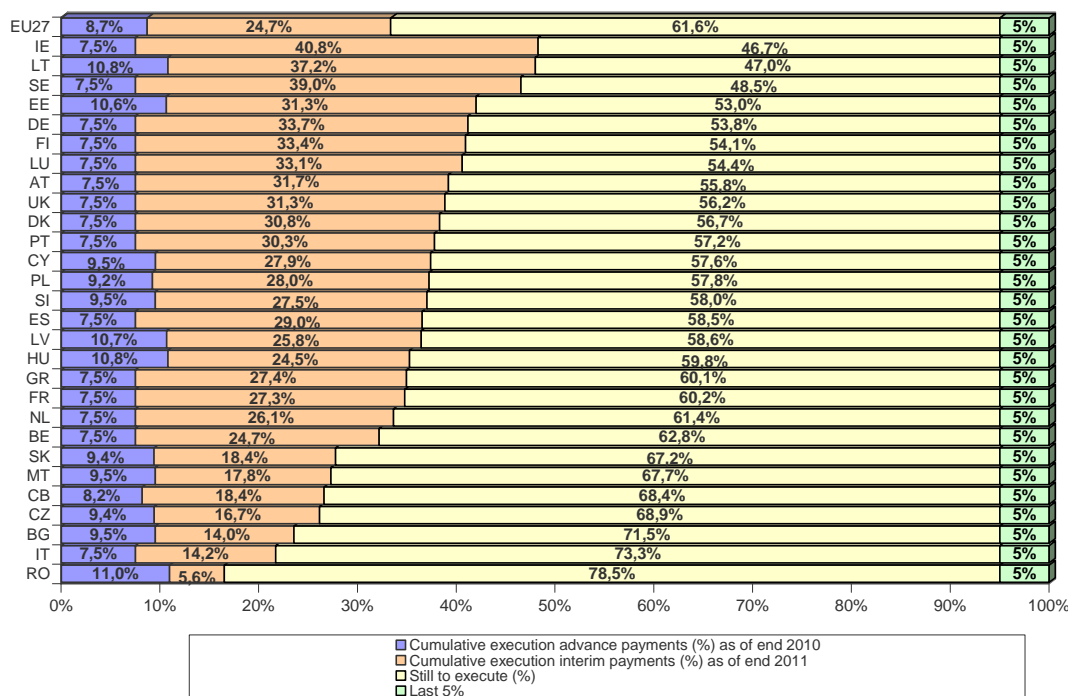
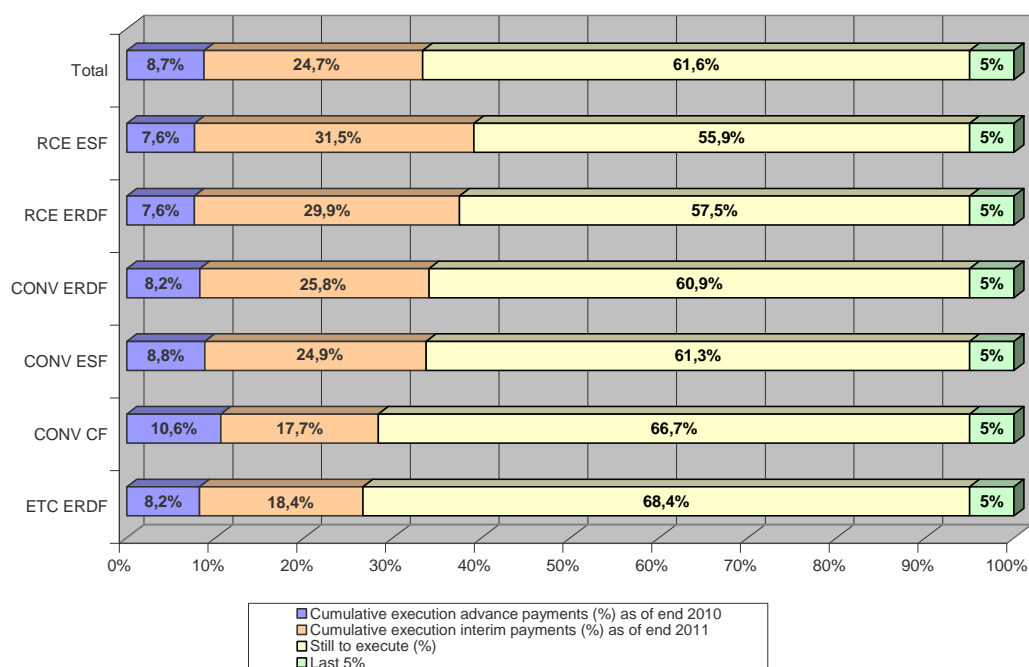


Chart 7 below also illustrates the acceleration of interim payment execution. Thus, at 31.5% and 29.9% respectively, interim payments for the ESF and the ERDF in Regional Competitiveness and Employment (RCE) regions are now equivalent to more than two average annual commitment tranches.

While cumulative interim payment execution for the ERDF and ESF in Convergence regions is close to the average of 24.7%, it is still lagging behind for European Territorial Cooperation (ETC) and the Cohesion Fund. This may still largely be explained by the more complex programme setup for cross-border programmes and the infrastructure type of investment of Cohesion Fund projects. As regards the Cohesion Fund, the absence of 2011 payments to the Czech Republic due to audit issues has clearly also contributed to the overall low level of CF cumulative interim payment execution.

**Chart 7: Cumulative EU-27 execution of advance and interim payments at the end of 2011 by objective and fund, compared to the overall allocation available for the period 2007-13 (including reserves and pt17 IIA)**



## 2.3 OUTSTANDING COMMITMENTS FROM THE PROGRAMMING PERIOD 2007-2013

The outstanding commitments for the 2007-2013 period have increased by EUR 11.4 billion (10%) to about EUR 124.4 billion in 2011 (compared to EUR 113 billion in 2011). Thus, the increase of RAL slowed further as compared to the increases of EUR 16.4 billion (17%) in 2010 and EUR 22.8 billion (30%) in 2009. The increase of the RAL could have been limited even further if the ability for the Commission to honour payment claims received late in the year had not been limited by a lack of payment appropriations. It is estimated that up to half of the pending payment claims of close to EUR 11 billion at year-end could still have been honoured in 2011, had there been sufficient payment appropriations.

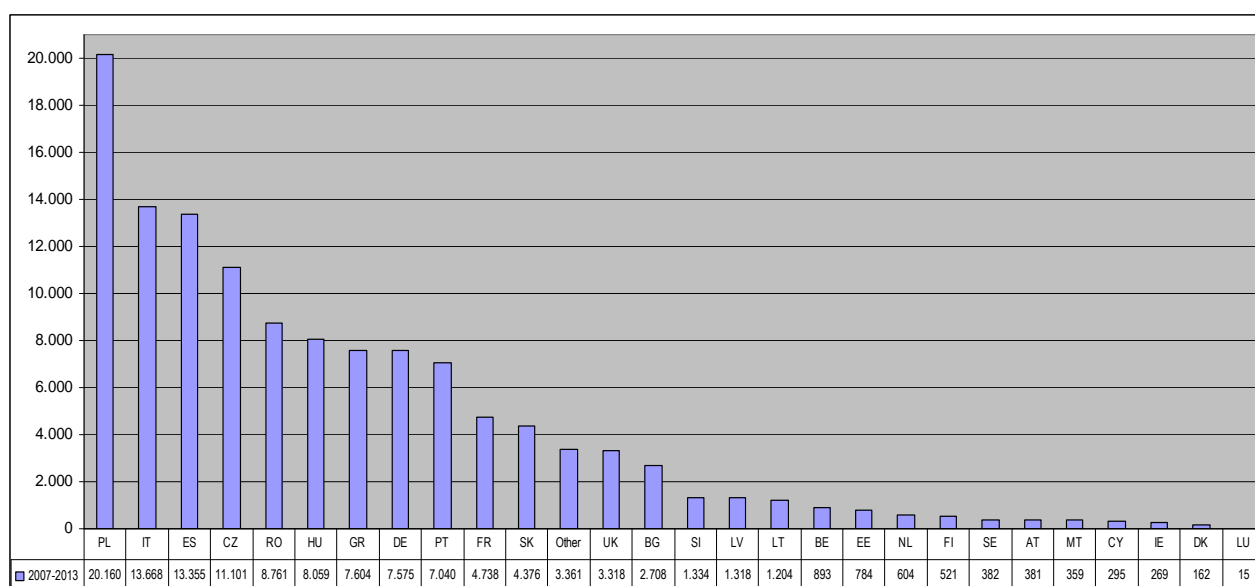
**Table 6: Outstanding commitments 2007-2013 at the end of 2011\* (in EUR million)**

<b>Outstanding commitments at the end of 2010</b>	<b>112 970</b>
De-commitments in 2011 on RAL at the end of 2010	- 11
Payments in 2011 on outstanding commitments at the end of 2010	- 38 547
<b>(1) TOTAL outstanding commitments from before 2010</b>	<b>74 412</b>
New commitments made in 2011	50 743
Payments on 2011 commitments	- 799
<b>(2) TOTAL outstanding commitments from 2011</b>	<b>49 944</b>
<b>(1)+(2) TOTAL outstanding commitments at the end of 2011</b>	<b>124 356</b>

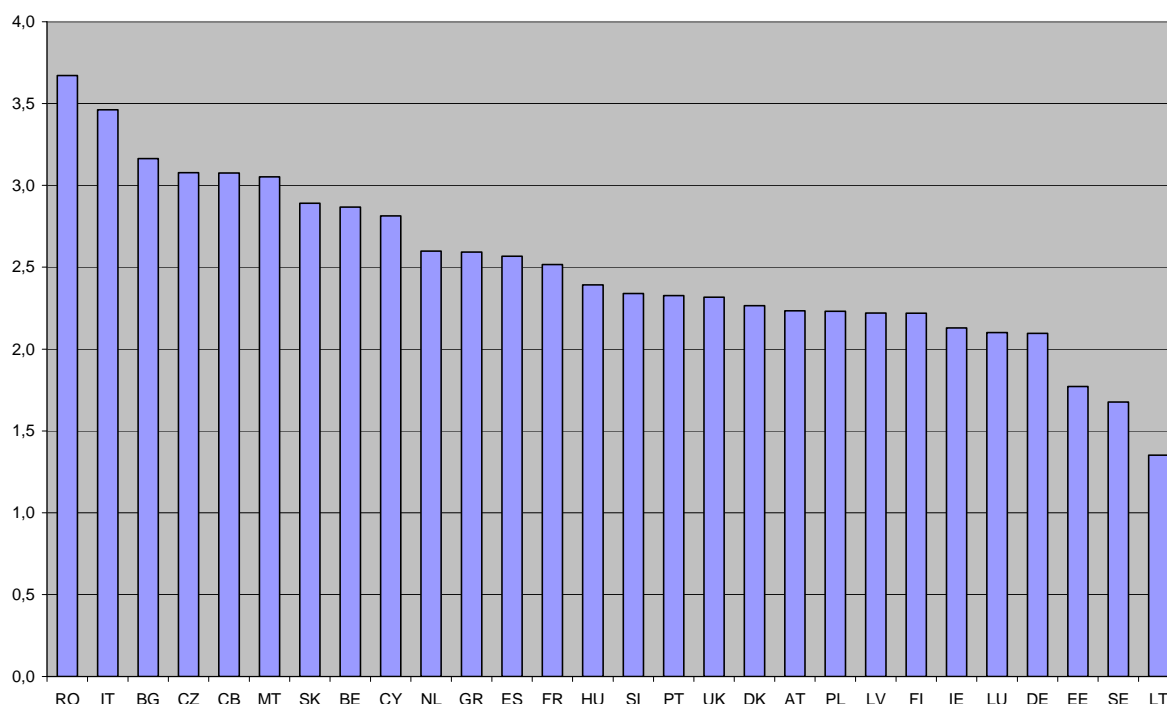
\* only operational lines

The shares of the EU-12 and the EU-15 countries in the 2007-2013 RAL have both reached the same level of 49% in 2011. While the EU-12 share has increased by 2 percentage points (47% in 2010) the EU-15 share has decreased accordingly (51% in 2010). The modification of the N+2/N+3 rule (see chapter 2.4 N+2 de-commitments) is likely to have had an impact on the increase of RAL. Overall, for most countries the share in the total RAL at the end of 2011 differs only rather slightly from the relative weight of the country's initial allocation. However, because of diverging speed of interim payment execution, for some MS discrepancies between the share in RAL and the share in the total allocation have increased.

**Chart 8 : Outstanding commitments by Member State at the end of 2011 (million EUR) for 2007-13 period**



**Chart 9: Ratio 2007-13 RAL at end 2011 / average yearly commitments 2007-2011**



## **2.4 N+2 DECOMMITMENTS (for 2007-2013)**

### **2.4.1 Legal Framework**

For the programming period 2007-2013 N+2/N+3 de-commitments are regulated by article 93 of Council Regulation (EC) N° 1083/2006 (General Regulation).

According to the original version of article 93 the first de-commitments for the 2007-2013 programming period were to have been calculated as of the end of 2009. The provisions were however modified by the amending Regulation (EU) N° 539/2010 of the European Parliament and of the Council of 16 June 2010.

Among the measures for combating the crisis, in July 2009, the Commission proposed a set of amendments to the cohesion policy General Regulation containing a simplification package and a financial package for the ESF. The financial proposal was rejected by the Council and finally replaced, with unanimity in Council, by additional advances of EUR 775 million limited to 5 MS and a change to the automatic de-commitment rule which spreads the 2007 commitment tranche equally over the years 2008 to 2013. For the commitments of year 2007 the automatic de-commitment rule does not apply as of end 2009 (n+2) / end 2010 (n+3) but rather 1/6 of this tranche is added to the calculation of de-commitments for each of the subsequent tranches. According to this modified rule the first de-commitments were therefore only calculated as of 31/12/2010 for the “n+2 countries” and are to be calculated as of 31/12/2011 for the “n+3 countries”.

Any amounts at risk, calculated as of 31 December of year  $n+2/n+3$ , are subject to contradictory procedures with the Member States concerned. Amounts confirmed during these procedures shall then be de-committed by 30 September of the following year. Thus, the first de-commitments for the 2007-2013 period were effectively implemented in 2011 as a result of the  $n+2$  calculation as of 31 December 2010 for the  $n+2$  countries (see below).

#### **2.4.2 N+2 de-commitments made in 2011**

In line with the revised legal framework, 2011 was the first year of implementation of N+2 de-commitments for the “ $n+2$  countries” during the programming period 2007-2013. The total amount de-committed under N+2 rule in 2011 was EUR 9.6 million or 0.04% of the end 2010 target (2008 commitment tranche + 1/6 of the 2007 commitment). Only three programmes were affected by the automatic de-commitment rule (see detailed list in [Annex 3](#)).

As concerns the breakdown by fund, ESF was the principal fund affected by de-commitments in 2011 (one Italian OP in the Convergence Objective lost EUR 7.5 million, approximately 5% of its end 2010 target).

For the ERDF, two territorial cooperation programmes were affected, with a total amount de-committed of EUR 2.2 million, approximately 4.5% of their end 2010 target.

There were no  $n+2$  de-commitments in 2011 for the Cohesion Fund. In any case only one MS (Spain) could have been impacted by  $n+2$  calculation as of end 2010, as all other Cohesion Fund Member States are  $n+3$  countries.

### **2.5 MEMBER STATES' PAYMENT FORECASTS FOR THE 2007-13 PERIOD**

Every year, in accordance with the regulations on Cohesion Policy Funds, national authorities submit by 30 April their forecasts of requests for payments for the current and following year, per Programme and per Fund. For the programming period 2007-2013 this requirement is made under article 76(3) of Council Regulation 1083/2006.

[Table 7](#) below presents the 2011 forecasting errors by Member State for the 2007-2013 programmes for EU-27. Relative forecast errors are used, i.e. the forecasting error by a Member State measured in percentage of the payments made to that Member State.

The overall forecasting error was an overestimation of 20%, comparable with the 2010 error (19% overestimation), but the situation varies widely across Member States. The underestimation by some countries counterbalanced the overestimation by the other countries to a large extent.

Thus, in 2011, the 5<sup>th</sup> year of the programming period, although most programmes reached cruising speed, the general trend of overestimation was confirmed.

Italy and the Czech Republic had a very high overestimation of 106% and 102% respectively, which contributed significantly to increase the general forecast error as the 2011 payments relating to Italy represent 5% and those relating to the Czech Republic 4% of the total payments. Germany overestimated its payments by 54%. As its payments represent 8% of the total payments, this forecast error also had a substantial influence on the overall average.

On the other hand, it should be noted that only 8 countries underestimated their payment forecasts (in the interval from -1% to -21%). Their estimations however significantly counterbalanced the general trend of overestimation, as the payments of these countries represent 44% in the total payments.

Overall, as concerns the accuracy of forecasts, 6 Member States had error-rates of less than 5% (Greece, Hungary, Poland, Spain, Malta and Sweden).

The update of payment forecasts, submitted by the Member States in September 2011, involved a reduction to the total forecast amount of EUR 2.3 billion down to EUR 44.8 billion. This reduction of the payment forecasts was the net result of total increases by EUR 1.5 billion from 12 MS and total decreases by EUR 3.8 billion from another 10 MS. The highest reduction came from the Czech Republic which decreased its forecast by EUR 1.4 billion. Taking into account this reduction, the final result for Czech Republic still corresponded to an overestimation of 18%.

It should however be noted that the lack of payment appropriations at the end of the year makes the interpretation of the 2011 forecast errors less conclusive. The overall MS forecast error would have been lower if more claims had been paid in 2011. In view of this, it would seem more appropriate, in future, to compare MS forecasts for a given year to claims submitted during the year (2012 MS forecast guidelines have been adapted in this respect).

For 2011, such a comparison indicates that the update of forecasts in September was, overall, close to the total amount of the claims submitted by MS between January and December. However, this average remains the addition of over- and under-estimation between the various Member States and between the Funds within a same Member State, making it harder to rely on these forecasts. For this reason, the Commission guidelines for preparing the forecasts in 2012 are now more detailed.



**Table 7: Forecasting errors by EU-27 in 2011 for 2007-2013 programmes (million EUR)**

<b>2011</b>	<b>Forecast</b>	<b>Interim Payments</b>	<b>Difference</b>	<b>%</b>
AT	185	128	58	45%
BG	760	539	221	41%
CY	90	69	21	31%
CZ	3.352	1.659	1.693	102%
BE	268	186	82	44%
DE	4.925	3.199	1.726	54%
DK	89	95	-6	-6%
EE	425	239	186	78%
ES	5.119	4.902	217	4%
FI	214	241	-27	-11%
FR	1.340	1.478	-139	-9%
GR	2.617	2.643	-26	-1%
HU	3.441	3.481	-40	-1%
IE	193	91	102	113%
IT	3.907	1.896	2.011	106%
LT	1.019	938	82	9%
LV	795	512	283	55%
LU	10	12	-3	-21%
MT	78	82	-4	-4%
NL	294	270	24	9%
PL	9.205	9.416	-210	-2%
PT	2.892	2.684	208	8%
RO	1.237	699	538	77%
SI	547	501	46	9%
SK	1.299	1.022	277	27%
SE	332	319	13	4%
UK	1.542	1.100	442	40%
Teritorial Cooperation	1.000	934	66	7%
<b>TOTAL</b>	<b>47.174</b>	<b>39.333</b>	<b>7.841</b>	<b>20%</b>

### **3 IMPLEMENTATION OF THE 2000-2006 PERIOD**

The financial framework for the Structural Funds for the programming period 2000-2006 (Heading 2a) consisted of the 2000-2006 allocation for the EU-15 MS decided in 1999 and the 2004-2006 allocation for the EU-10 MS decided in 2002.

By the end of 2011, operational programmes with combined allocations equivalent to 24% of the global 2000-2006 allocation had already been closed.

#### **3.1 PAYMENTS AND RECONSTITUTIONS FOR 2000-2006 PROGRAMMES IN 2011**

The clearance of the 2000-2006 programmes continued to progress as shown in [Table 8](#). The initial payment appropriations exceeded the needs and had to be reduced by EUR 1.64 billion representing 40% of the adopted budget. Some small reallocations to other policies took place by means of Budgetary Authority transfers: EUR 29.7 million was transferred from the ESF to the European Globalisation Fund (DEC38, DEC39, DEC40) and EAGGF saw its budget reduced by EUR 30.45 million for the benefit of the IPARD line of Heading 4 (INFO3). The total reduction of payment appropriations was substantial for both ESF (-58%) and ERDF (-39%) with transfers to the 2007-2013 period in order to counter to some extent the surplus of requested interim payments. On the whole, by year end, the 2000-2006 payment appropriations for ERDF and ESF were almost entirely executed. For the EAGGF and FIFG about EUR 56 million remained unused.

**Table 8 : Payments: available appropriations and their implementation for 2000-2006 programmes and evolution of the RAL.**

**2000-2006**

Budget item	Title	Initial Budget	Other additional appropriations*	Transfers	Total available	Total execution	RAL 1/01/2011	Changes of RAL**	RAL 31/12/2011
04 02 01	ESF Objective 1	550,80	0,00	-303,02	247,78	247,78	2.323,04	-148,96	1.926,30
04 02 02	ESF - PEACE	9,70	0,00	-9,70	0,00	0,00	9,68	0,00	9,68
04 02 04	ESF Objective 2	48,00	0,00	-34,63	13,37	13,37	46,95	-5,70	27,88
04 02 06	ESF - Objective 3	360,30	0,00	-227,64	132,66	132,66	513,36	-27,56	353,13
04 02 08	EQUAL	72,00	0,00	-28,76	43,24	43,24	110,54	-17,10	50,21
04 02 10	ESF - TA and Innovative Measures	0,00	0,08	0,00	0,08	0,00	0,01	-0,01	0,00
	<b>Total ESF</b>	<b>1.040,80</b>	<b>0,08</b>	<b>-603,76</b>	<b>437,12</b>	<b>437,04</b>	<b>3.003,58</b>	<b>-199,33</b>	<b>2.367,21</b>
13 03 01	ERDF Objective 1	1.838,40	0,00	-632,70	1.205,70	1.205,70	5.080,26	-248,31	3.626,25
13 03 02	ERDF - PEACE	0,00	0,00	0,00	0,00	0,00	18,40	0,00	18,40
13 03 04	ERDF Objective 2	410,34	0,00	-189,23	221,10	221,10	1.193,48	-103,03	869,34
13 03 06	URBAN	15,10	0,00	-1,52	13,58	13,58	51,52	-12,72	25,22
13 03 08	ERDF - TA and Innovative Measures	2,30	0,01	-0,91	1,40	1,39	7,30	-5,49	0,42
13 03 13	Interreg III	108,70	0,00	-92,32	16,38	16,38	368,13	-34,83	316,92
	<b>Total ERDF</b>	<b>2.374,84</b>	<b>0,01</b>	<b>-916,68</b>	<b>1.458,17</b>	<b>1.458,16</b>	<b>6.719,09</b>	<b>-404,36</b>	<b>4.856,56</b>
	<b>Total Heading 1B</b>	<b>3.415,64</b>	<b>0,09</b>	<b>-1.520,44</b>	<b>1.895,29</b>	<b>1.895,20</b>	<b>9.722,67</b>	<b>-603,70</b>	<b>7.223,77</b>
05 04 02 01	EAGGF Objective 1	568,79	9,39	-100,45	477,74	430,96	1.051,94	-28,21	592,77
05 04 02 02	EAGGF - PEACE	pm	0,00	0,00	0,00	0,00	2,19	0,00	2,19
05 04 02 06	Leader	77,78	3,73	-5,00	76,50	68,86	129,18	-22,96	37,35
05 04 02 09	EAGGF - Operational TA	pm	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>Total EAGGF</b>	<b>646,57</b>	<b>13,12</b>	<b>-105,45</b>	<b>554,24</b>	<b>499,82</b>	<b>1.183,31</b>	<b>-51,17</b>	<b>632,32</b>
11 06 01	FIFG Objective 1	14,90	0,00	-13,10	1,80	0,32	186,85	-0,02	186,50
11 06 02	FIFG - PEACE	0,16	0,00	0,01	0,17	0,17	0,17	0,00	0,00
11 06 04	FIFG outside Obj 1	4,97	0,00	-4,64	0,32	0,17	109,42	0,00	109,25
11 06 07	FIFG - Operational TA and Innovative Measures	pm	0,00	0,00	0,00	0,00	0,00	0,00	0,00
	<b>Total FIFG</b>	<b>20,03</b>	<b>0,00</b>	<b>-17,73</b>	<b>2,30</b>	<b>0,67</b>	<b>296,44</b>	<b>-0,02</b>	<b>295,75</b>
	<b>Total Heading 2</b>	<b>666,59</b>	<b>13,12</b>	<b>-123,18</b>	<b>556,54</b>	<b>500,49</b>	<b>1.479,75</b>	<b>-51,19</b>	<b>928,07</b>
	<b>Total</b>	<b>4.082,23</b>	<b>13,22</b>	<b>-1.643,61</b>	<b>2.451,83</b>	<b>2.395,69</b>	<b>11.202,42</b>	<b>-654,89</b>	<b>8.151,84</b>

\* Appropriations made available again and earmarked revenue

\*\* Recommitted & Decommitted & Cancelled

For the analysis of closures that follows, programmes are considered as closed in budgetary terms when the final payment has been processed and the commitment has been brought to zero through final payment and/or de-commitment. Multi-fund programmes are considered as individual programmes for each fund concerned.

Following the above mentioned criteria, 41% (339 OPs) of the programmes have been closed in 2011. These 339 OPs represent EUR 54.5 billion (24%) of the original total allocation. For these 339 programmes closed by the end of 2011, overall 2.5% of their initial allocation was de-committed.

**Chart 10: Progress of closure of total allocation per fund for the 2000-2006 period in billion EUR as of end 2011**

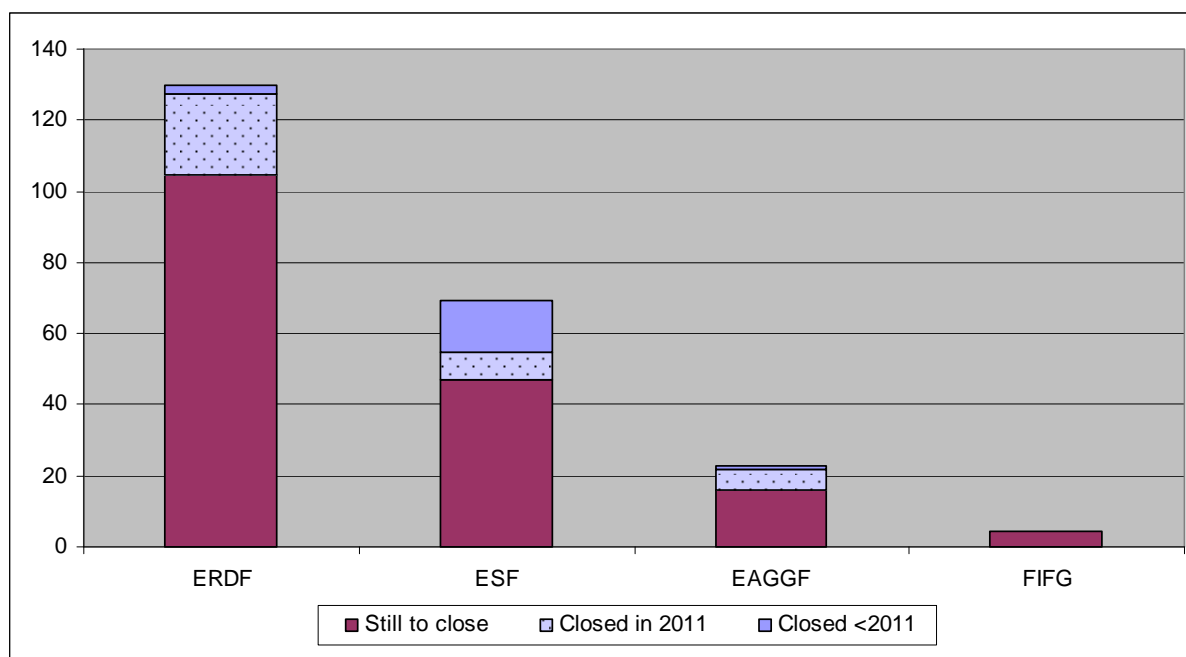
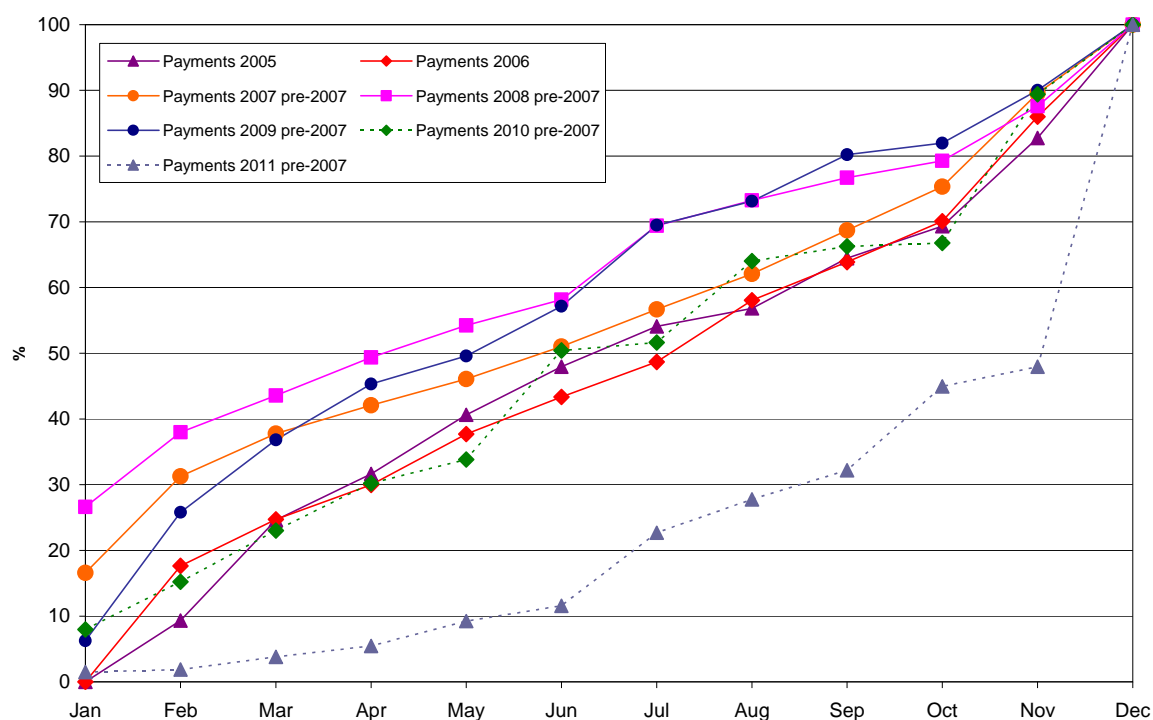


Chart 11 depicts the cumulative monthly payment execution since 2005. The graph shows a very untypical pattern in 2011: while cumulative execution by the end of June reached only 12%, until November the rhythm of execution somewhat accelerated but more than 50% of the total pre-2007 payments were only executed in December. This untypical pattern reflects the fact that payments were linked to programme closures that may often take more time than initially expected as all documents have to be analysed in depth.

**Chart 11: Monthly implementation patterns of payments in 2005-2011 (%) for the 2000-2006 period**

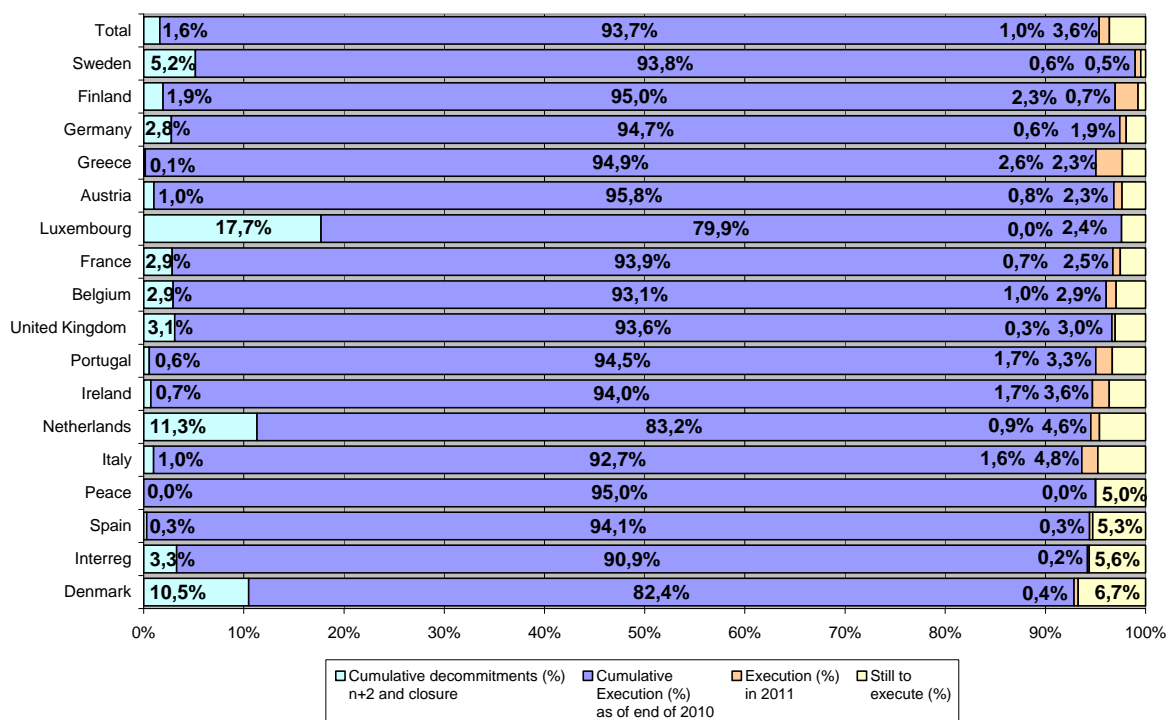


### **3.2 FINANCIAL FRAMEWORK FOR 2000-2006: CUMULATIVE IMPLEMENTATION BY THE END OF 2011**

#### **3.2.1 Implementation of the 2000-2006 allocation by the EU-15 Member States**

Member States' progress in finalising the implementation of the 2000-2006 allocation can be assessed by looking at total payments made so far as a share of the total allocation. Chart 12 below compares, for each EU-15 Member State, the cumulative payments at the end of 2010, plus the new payments made in 2011, with the respective allocations (including all reserves) for the full period 2000-2006. As for some Member States n+2 and first closure de-commitments have considerably reduced the allocation still to be executed, they have also been included in the chart below.

**Chart 12: Cumulative execution at the end of 2011 (cumulative payments at the end of 2010 + new payments in 2011 + cumulative de-commitments) by EU-15 Member States (mainstream programmes and Community Initiatives) compared to the initial national allocation available for the period 2000-06 (including reserves)**



*The financial allocation and all payments for the INTERREG and Peace programmes have been singled out in [Chart 12](#) to allow for comparisons by country. Those payments are often allocated in the accounts to the country that manages the specific initiative independently of the ultimate beneficiary, which does not allow for a meaningful analysis of the execution of the amounts made available to each country.*

At the end of 2011, only 3.6% of the overall 2000-2006 allocation is still to be executed. As closure did not progress as quickly as expected in the budget, global payment execution in 2011 was limited to 1.0% of the total allocation. Closure decommitments accounted for another 0.3% of the allocation. Half of the EU-15 Member States have reached more than 97% of cumulative execution (payments plus de-commitments). Greece and Finland had the highest annual 2011 payment execution (2.6% and 2.3%, respectively, of their overall allocations) while additional 2011 closure decommitments reached up to 6.9% for Luxembourg and 1.9% for Sweden.

A similar comparison of overall execution with original allocations, this time broken down by objective, is shown in the following chart:

**Chart 13: Cumulative EU-15 execution at the end of 2011 (cumulative payments at the end of 2010 plus new payments in 2011 plus cumulative de-commitments) by objective, compared to the overall allocation available for the period 2000-06 (including reserves)**

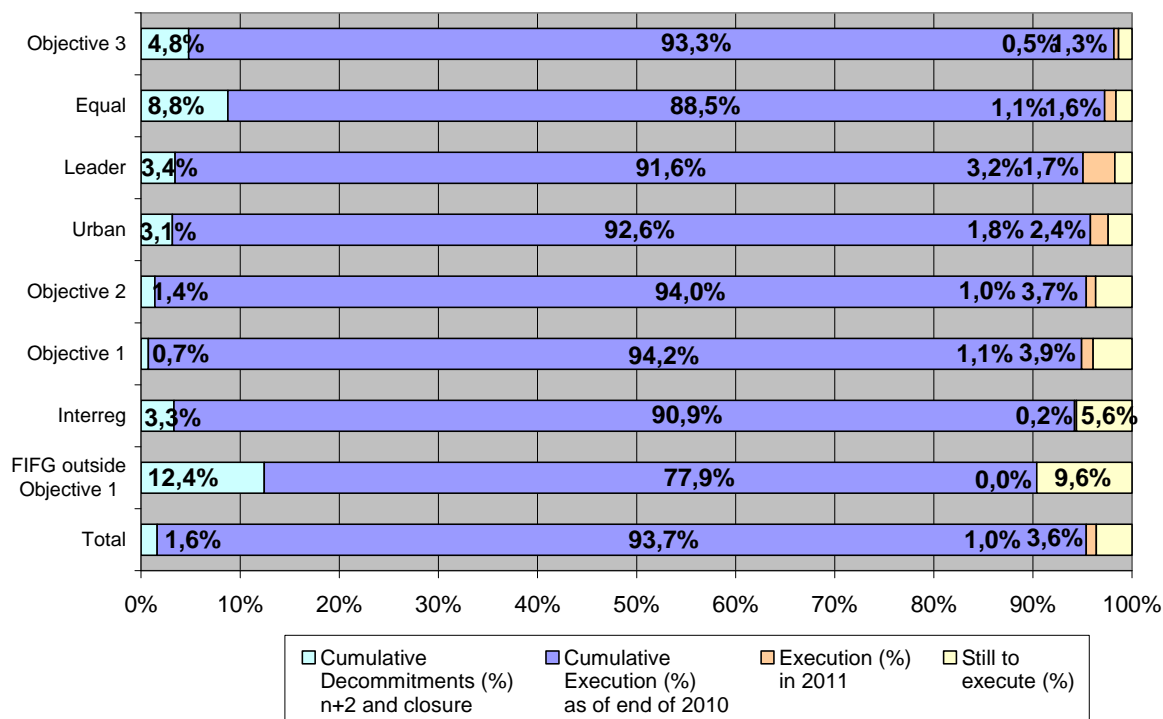


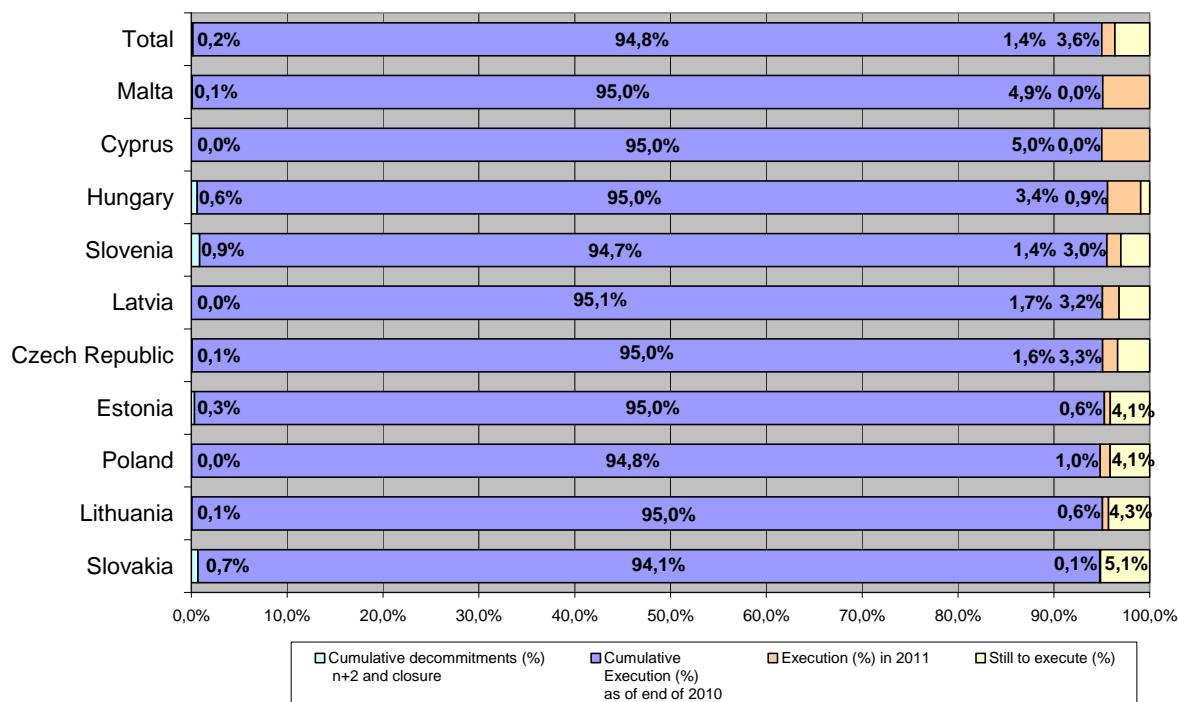
Chart 13 illustrates the following main points:

The cumulative execution for the main two objectives is very close to the average of 96.4% that is largely determined by their weight in the overall EU-15 allocation. As a result of the high preliminary closure de-commitments done in 2010 for the ESF, the percentage still to be executed is particularly low for Objective 3 and Equal. In 2011, execution (via both closure payments and decommitments) progressed by more than 4 percentage points for Leader and more than 3 percentage points for Urban. On the other hand execution progressed by less than 1 percentage point for Interreg and was close to zero for the FIFG outside Objective 1.

### 3.2.2 Implementation of the 2004-2006 allocation by the EU-10 Member States

Chart 14 below shows the breakdown of total execution by the EU-10 Member States of their 2004-2006 allocations.

**Chart 14: Total execution at the end of 2011 (cumulative payments at the end of 2010 plus new payments in 2011 plus cumulative de-commitments) by EU-10 Member States (mainstream programmes and Community Initiative EQUAL) compared to the national allocation available for the period 2004-06**



As a result of an accelerating closure process, the annual payment execution for EU-10 Member States corresponded to 1.4% of their 2004-2006 allocations (as compared to 0.1% in 2010). Closure decommitments accounted for an additional 0.1% of the allocation. Thus, the average cumulative execution rate reached to 96.4% after 94.9% the year before. At Member State level, Malta and Cyprus even reached 100% of execution and Hungary 99.1%. For Slovakia, Lithuania and Estonia the progress of execution was however limited to less than 1% of their allocations.

Chart 15 shows the implementation of the 2004-2006 allocation for EU-10 MS, this time broken down by Objective / Community Initiative:



**Chart 15: Total EU-10 execution at the end of 2011 (cumulative payments at the end of 2010 plus new payments in 2011 plus cumulative de-commitments) by objective, compared to the overall allocation available for the period 2004-06**

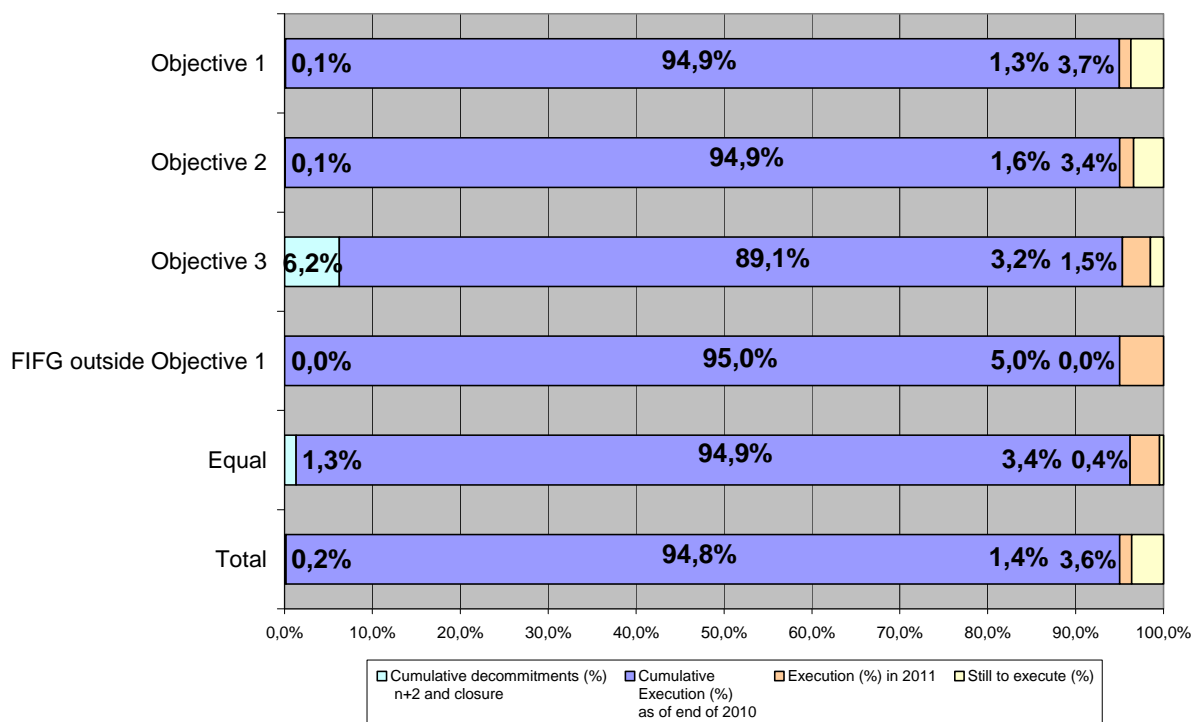


Chart 15 illustrates the following main points:

Unsurprisingly, the cumulative execution of 96.3% for Objective 1 is very close to the overall average of 96.4% due to the dominant weight of Objective 1 in the overall EU-10 allocation. While cumulative execution for Objective 2 is only slightly higher at 96.6%, closure has progressed faster for Objective 3 (98.5%), Equal (99.6%) and especially for the FIFG outside Objective 1 that has already executed the entirety of its EU-10 allocation.

### **3.3 CUMULATIVE DE-COMMITMENTS AT THE END OF 2011 (FOR 2000-2006)**

This chapter presents the cumulative N+2 de-commitments together with the 2010 and 2011 de-commitments related to closure.

For the programming period 2000-2006 N+2 de-commitments are regulated by article 31.2 of Council Regulation (EC) N° 1260/1999, known as the N+2 rule. The implementing rules are set in Commission Communication C(2002)1942, as amended by Commission Communication C(2003)2982.

The last N+2 de-commitment exercise was in respect of 2005 commitments, at the end of 2007. There was no N+2 de-commitment for 2006 commitments. The de-commitment cases for 2006 commitments are treated in the framework of the closure exercise.

It should be noted that the 2010 and 2011 closure de-commitments can be:

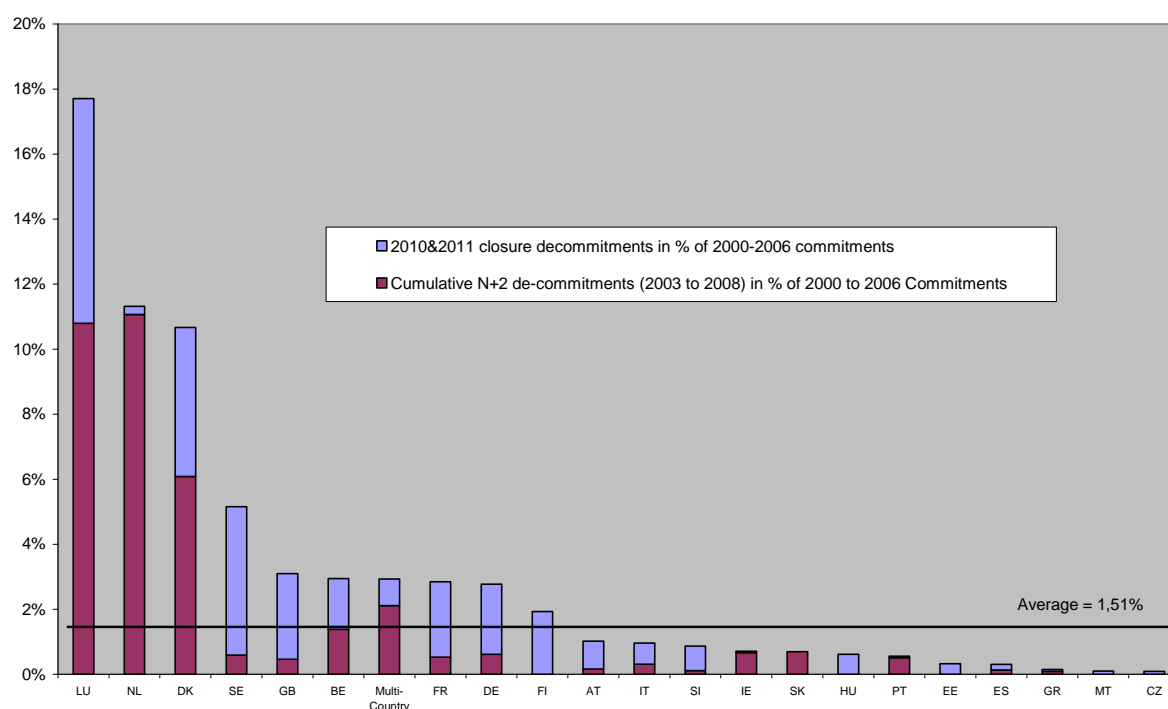
a) final closure de-commitments when the final commitment is brought to zero, any balance due is paid and therefore the programmes closed from the budgetary point of view; the Commission has already analysed the certified expenditure (see also chapter 3.1 above) or  
b) preliminary closure de-commitments representing the difference between the outstanding commitments and the amount of the certified expenditure declared together with the closure documents. The Commission is still in the process of analysing the certified expenditure; in the situation of a partial approval of the certified expenditure, the amount not approved will also be de-committed later.

In order to measure the effect of de-commitments, the performance indicator used is the share of total accumulated n+2 de-commitments (from 2003 to 2008) on top of which are added the 2010 and 2011 closure de-commitments, in the value of total commitments (2000-2006).

The average de-commitments so far are equivalent to 1.51% of the total commitments of the period 2000-06, (n+2: 0.56%, closure: 0.95%). In absolute terms the cumulative amount of decommitments has reached EUR 3.4 billion so far (of which EUR 1.3 billion were n+2 decommitments and another EUR 2.1 billion were closure commitments).

Using the indicator of decommitments relative to total commitments, the following 3 charts give the (cumulative) situation by Member State, Fund and Objective, respectively.

**Chart 16: Relative significance of the cumulative de-commitments up to the end of 2011, by Member State**

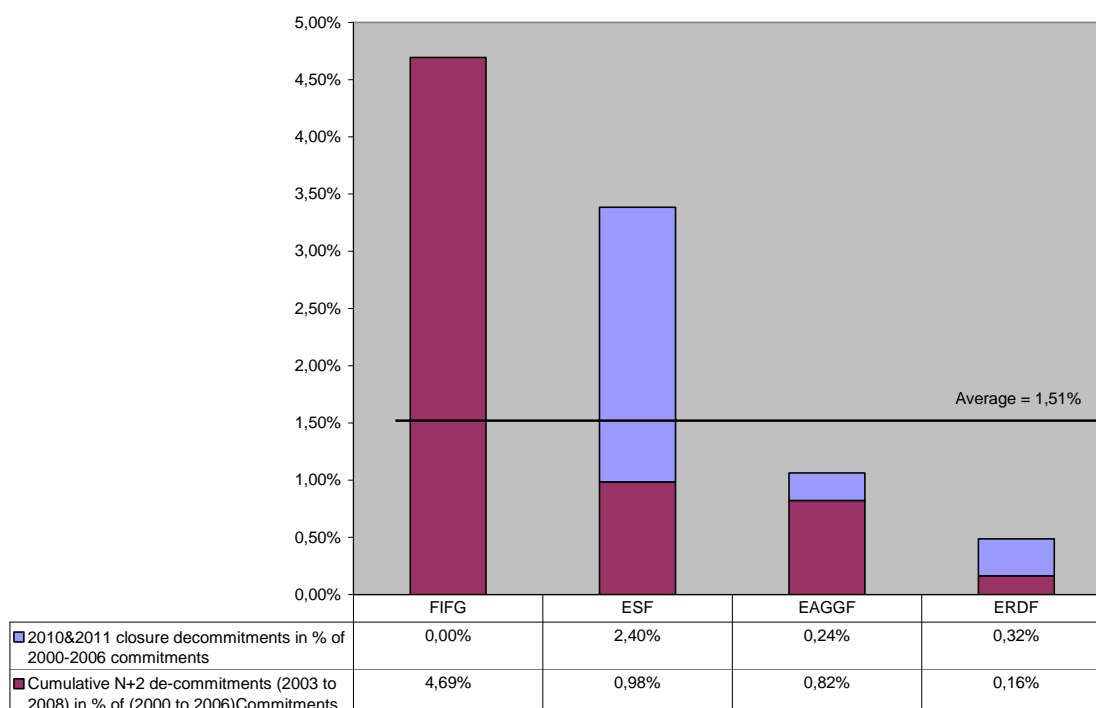


By Fund, as of the end of 2011, the ERDF and the EAGGF have de-commitments which are lower than the average (1.51% of 2000 to 2006 commitments). For these two Funds the ongoing closure process has resulted in relatively fewer preliminary closure de-commitments so far. The FIGF is still indicated as having the highest cumulative de-commitments with

4.69% of 2000 to 2006 commitments. The FIGF de-commitments are still only related to the application of the N+2 rule as there were no FIGF closure de-commitments before the end of 2011.

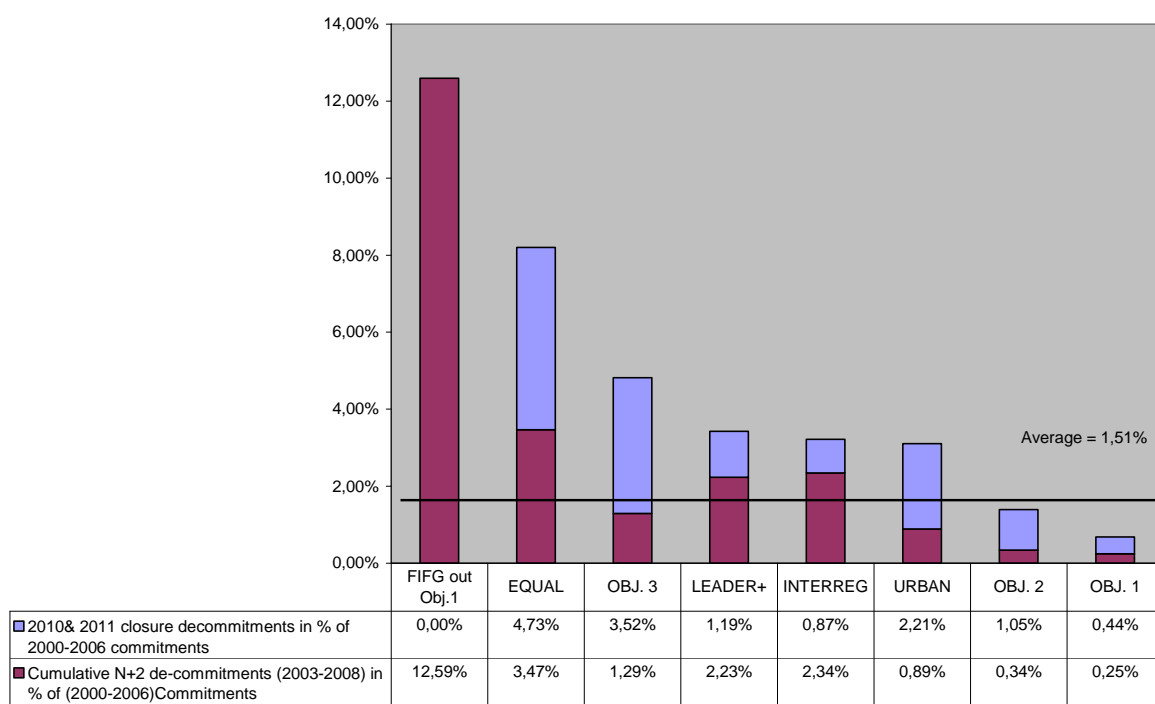
For the ESF, however, there is already a high rate of closure de-commitments of 2.40% of 2000-2006 commitments which correspond mostly to the second case of preliminary closure de-commitment described above (i.e. where the outstanding commitment not covered by the certified expenditure is already de-committed before final closure).

**Chart 17: Relative significance of the cumulative de-commitments up to the end of 2011, by Fund**



By objective, the de-commitments as of the end of 2011 are only below the average of 1.51% for Objective 1 and Objective 2 whereas for all of the other objectives/initiatives the de-commitments are above average.

**Chart 18: Relative significance of the cumulative de-commitments up to the end of 2011 by objective**



### **3.4 OUTSTANDING COMMITMENTS FROM THE PROGRAMMING PERIOD 2000-2006**

#### **3.4.1 Evolution of 2000-06 outstanding commitments in 2011**

In 2011, the RAL from the 2000-2006 programming period decreased by 27%, from EUR 11.2 billion to EUR 8.2 billion (see [Table 9](#) below). This reduction was the consequence of the continuation of the closure procedure through the processing of both payments and de-commitments.

**Table 9: Outstanding commitments from 2000-2006 at the end of 2011\* (in EUR million)**

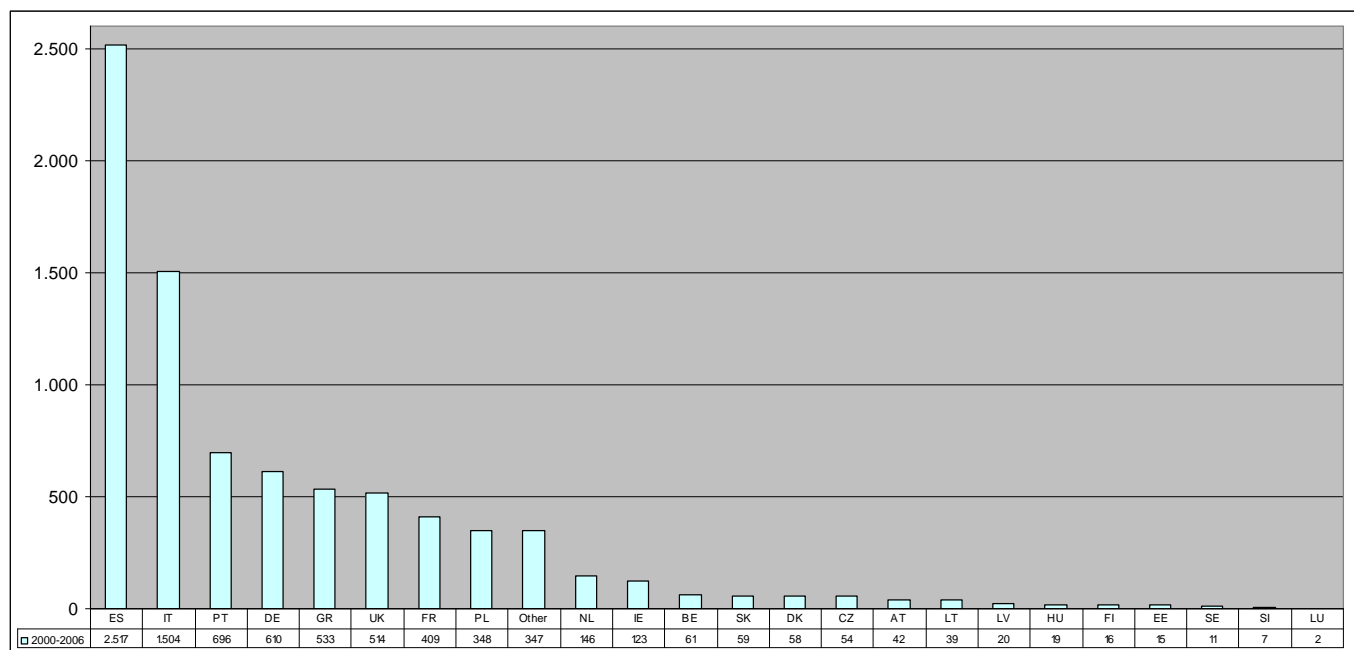
<b>Outstanding commitments at the end of 2010</b>	<b>11.202</b>
De-commitments in 2011 on RAL at the end of 2010	-655
Payments in 2011 on outstanding commitments at the end of 2010	-2.396
<b>(1) TOTAL outstanding commitments from before 2010</b>	<b>8.152</b>
New commitments made in 2011	0
Payments on 2011 commitments	0
<b>(2) TOTAL outstanding commitments from 2011</b>	<b>0</b>
<b>(1)+(2) TOTAL outstanding commitments at the end of 2011</b>	<b>8 152</b>

\* only operational lines

### 3.4.2 Breakdown of 2000-06 outstanding commitments by Member State

Chart 19 presents total outstanding commitments at the end of 2011 by Member State. Spain and Italy were the Member States with by far the highest RAL, followed at quite some distance by Portugal, Germany and Greece. Except for Spain, their reduction of the RAL was in excess of the general decrease of the RAL 2000-06. The EU-10 countries' overall execution is at the same level as for the EU-15, so the EU-10 share in the 2000-2006 RAL of around 7% corresponds to their share in the 2000-2006 allocations. Within the EU-15 countries, the share of Spain, however, has increased from 24% in 2010 to 31%, while Italy and Greece reduced their part from 19% and 10% in 2010 to 18% and 7%, respectively. The relatively poor performance of Spain is to some extent due to partial interruption of payments as a result of control activities.

**Chart 19: Outstanding commitments by Member State at the end of 2011 (million EUR) (2000-2006 period)**



## 4 PRE-2000 PROGRAMMES

### 4.1 Implementation in 2011 of pre-2000 programmes

In 2011, the RAL from the pre-2000 programming period decreased by 13%, from EUR 126 million to EUR 109 million. Thus it now represents only 0.08% of the total RAL for the Structural Funds. The reduction of the pre-2000 RAL results mainly from de-commitments (EUR 15.82 million) often linked to financial corrections and a minor amount from payments (EUR 1.18 million). The closure of the pre-2000 programmes is ongoing. The amounts still outstanding concern commitments whose payment is suspended due to ongoing legal proceedings. The final closure for the corresponding programmes is therefore progressing slowly and it is expected to result in more de-commitments and recoveries than payments. The monitoring of these programmes is going to be continued in 2012.

Table 10 shows the evolution of the RAL amount for the pre-2000 programmes in 2011.

**Table 10 : Payments: available appropriations and their implementation for pre-2000 programmes and evolution of the RAL (in EUR million)**

<i>Pre-2000</i>									
Budget item	Title	Initial Budget	Other additional appropriations*	Transfers	Total available	Total execution	RAL 1/01/2011	Changes of RAL**	RAL 31/12/2011
04 02 03	ESF - Former Objectives 1 and 6	2,00		-2,00	0,00	0,00	54,68	0,00	54,68
04 02 05	ESF - Former Objectives 2 and 5b	1,00		-0,82	0,18	0,18	8,42	-1,00	7,24
04 02 07	ESF - Former Objectives 3 and 4	2,00		-0,99	1,01	1,01	30,13	-14,69	14,43
04 02 09	ESF - Community Initiatives (prior to 2000)	1,00		-1,00	0,00	0,00	24,53	0,00	24,53
04 02 11	ESF - Innovative measures and technical assistance	pm		0,00	0,00	0,00	0,00	0,00	0,00
	<b>Total ESF</b>	<b>6,00</b>	<b>0,00</b>	<b>-4,82</b>	<b>1,18</b>	<b>1,18</b>	<b>117,75</b>	<b>-15,69</b>	<b>100,88</b>
13 03 03	ERDF - Former Objectives 1 and 6	pm			0,00	0,00	0,36	0,00	0,36
13 03 05	ERDF - Former Objectives 2 and 5b	pm			0,00	0,00	0,00	0,00	0,00
13 03 07	ERDF - Community initiatives (prior to 2000)	pm			0,00	0,00	1,79	-0,13	1,66
13 03 09	ERDF - Innovative measures and technical assistance	pm			0,00	0,00	0,00	0,00	0,00
	<b>Total ERDF</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>2,15</b>	<b>-0,13</b>	<b>2,02</b>
	<b>Total Heading 1B</b>	<b>6,00</b>	<b>0,00</b>	<b>-4,82</b>	<b>1,18</b>	<b>1,18</b>	<b>119,91</b>	<b>-15,82</b>	<b>102,90</b>
05 04 02 03	EAGGF - Former Objectives 1 and 6	pm			0,00	0,00	1,27	0,00	1,27
05 04 02 04	EAGGF - Former Objective 5b	pm			0,00	0,00	0,00	0,00	0,00
05 04 02 05	EAGGF - Former Objective 5a	pm			0,00	0,00	0,21	0,00	0,21
05 04 02 07	EAGGF - Community initiatives (prior to 2000)	pm			0,00	0,00	2,38	0,00	2,38
	<b>Total EAGGF</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>3,86</b>	<b>0,00</b>	<b>3,86</b>
11 06 03	FIFG - Former Objectives 1 and 6	pm			0,00	0,00	1,14	0,00	1,14
11 06 05	FIFG - Former Objective 5a	pm			0,00	0,00	1,17	0,00	1,17
11 06 06	FIFG - Community Initiatives (prior to 2000)	pm		0,00	0,00	0,00	0,00	0,00	0,00
	<b>Total FIFG</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>2,31</b>	<b>0,00</b>	<b>2,31</b>
	<b>Total Heading 2</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>	<b>6,17</b>	<b>0,00</b>	<b>6,17</b>
	<b>Total</b>	<b>6,00</b>	<b>0,00</b>	<b>-4,82</b>	<b>1,18</b>	<b>1,18</b>	<b>126,08</b>	<b>-15,82</b>	<b>109,07</b>

\* Appropriations made available again and earmarked revenue

\*\* Recommitted & Decommitted & Cancelled

## 4.2 Clearance of outstanding commitments from pre-2000 programmes

Chart 20 shows the breakdown of outstanding commitments for pre-2000 programmes by Member State. Compared to 2010, there are no longer any outstanding commitments for Belgium. As for the other countries, there were only minor reductions for the Netherlands and Spain by EUR 2.1 million and EUR 0.4 million, respectively, and insignificant reductions for Italy and Germany. No progress could be made in 2011 regarding the reduction of the remaining pre-2000 RAL for Ireland, Portugal and the United Kingdom. Overall, in 2011, the share of Italy in the remaining pre-2000 RAL increased from 56% to 65%. The absorption rhythm of the pre-2000 RAL is dependent on the evolution of the ongoing legal proceedings.

**Chart 20 : Reduction in 2011 and remaining outstanding commitments from pre-2000 programmes at the end of 2011 by Member State (in EUR million)**

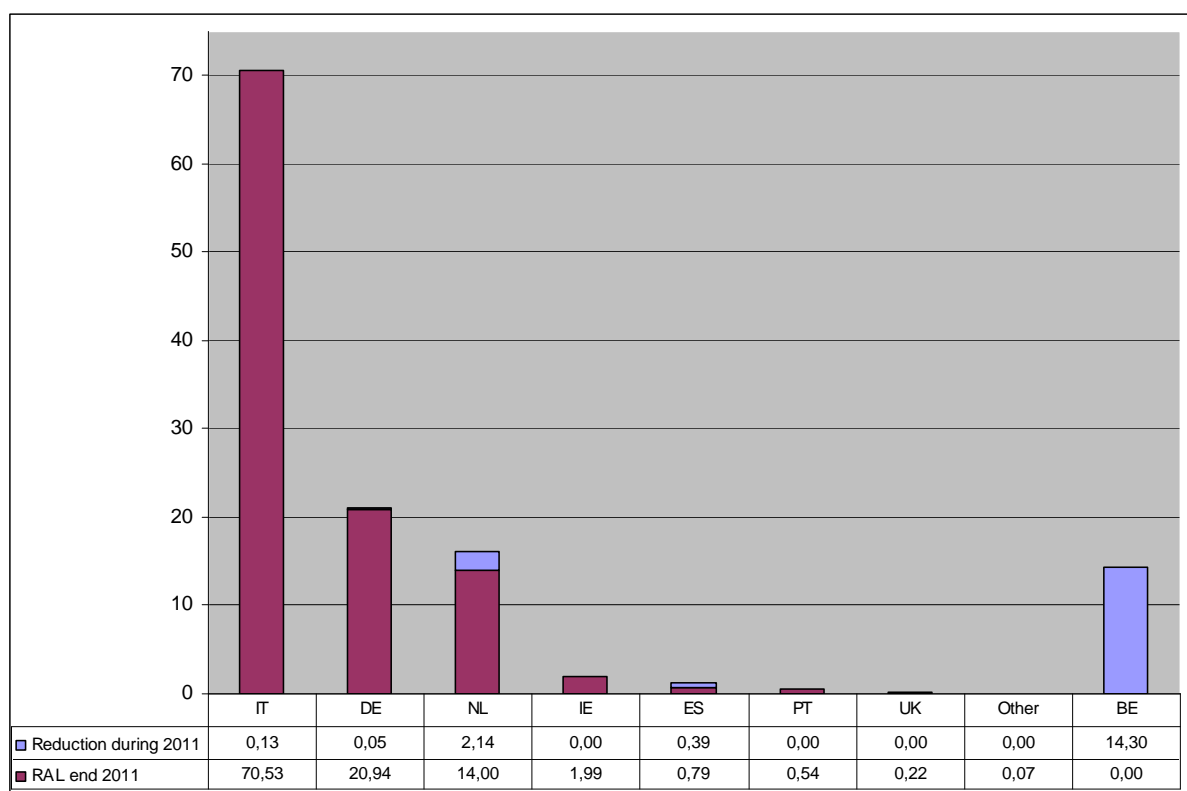
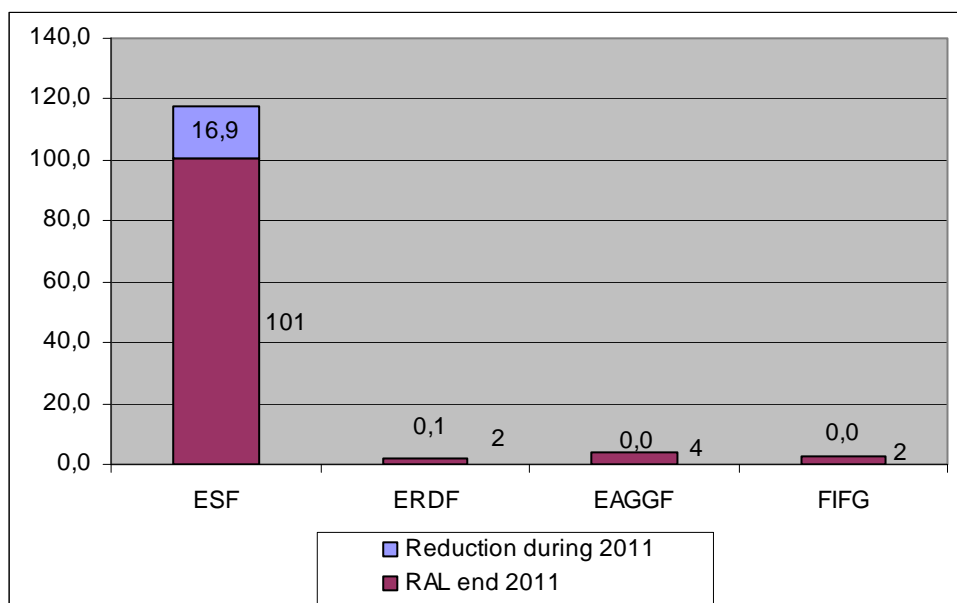


Chart 21 gives the breakdown of pre-2000 RAL by Fund. Almost all of the total outstanding commitments originate from ESF programmes (92%). Consequently, almost the total reduction of pre-2000 RAL by EUR 17 million concerned the ESF. The already low residual RAL for the other three Funds could only be reduced very slightly as concerns the ERDF and remained unchanged for the EAGGF and FIFG.

**Chart 21: Reduction in 2011 and remaining outstanding commitments from pre-2000 programmes at the end of 2011 by Fund (in EUR million)**





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Financial year 2011: Outturn of Commitment Appropriations on 31.12.2011 by budget item

Source C2 provisional outturn reports at date of 08/03/2012 in Euros

ITEM	HEADING	BUDGET					ADDITIONAL APPROPR.		TOTAL		
		VOTED BUDGET	TRANSFERS & AMENDING BUDGET	TOTAL	OUTTURN	%	CARRY OVER, INCOME, RECONSTITUTIONS	OUTTURN	TOTAL BUDGET	OUTTURN	%
		1	2	3 = 1+2	4	5 = 4/3	6	7	8 = 3+6	9 = 4+7	10 =9/8
PRE-2000	programming periods										
<b>TOTAL PRE-2000</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0,00%</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>2000-2006</b>	<b>Programming period</b>										
04 02 10	ESF - TA and Innovative Measures			0			207.712		207.712	0	0,00%
05 04 02 01	EAGGF - Objective 1			0			9.394.459		9.394.459	0	0,00%
05 04 02 06	EAGGF -Completion of Leader			0			3.728.722		3.728.722	0	0,00%
13 03 08	ERDF - TA and Innovative Measures			0			10.606		10.606	0	0,00%
<b>TOTAL 2000-2006</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>13.341.499</b>	<b>0</b>	<b>13.341.499</b>	<b>0</b>	<b>0,00%</b>
<b>2007-2013</b>	<b>Ongoing Programming period</b>										
04 01 04 01	ESF - Expenditure on adm. management	16.500.000		16.500.000	15.748.450	95,45%	99.207		16.599.207	15.748.450	94,87%
04 02 17	ESF - Convergence	7.748.847.361	118.105.722	7.866.953.083	7.866.953.083	100,00%			7.866.953.083	7.866.953.083	100,00%
04 02 19	ESF - Regional competitiveness and employment	3.204.966.611	5.809.692	3.210.776.303	3.210.776.303	100,00%			3.210.776.303	3.210.776.303	100,00%
04 02 20	ESF - Operational TA	10.000.000	3.250.000	13.250.000	10.829.520	81,73%			13.250.000	10.829.520	81,73%
13 01 04 01	ERDF - Expenditure on adm. management	11.600.000		11.600.000	9.373.092	80,80%			11.600.000	9.373.092	80,80%
13 01 04 03	CF- Expenditure on adm. management	4.950.000		4.950.000	4.030.109	81,42%			4.950.000	4.030.109	81,42%
13 03 16	ERDF - Convergence	23.657.525.715	-68.512.329	23.589.013.386	23.589.013.386	100,00%			23.589.013.386	23.589.013.386	100,00%
13 03 17	ERDF - PEACE	32.737.542		32.737.542	32.737.542	100,00%			32.737.542	32.737.542	100,00%
13 03 18	ERDF - Regional competitiveness and employment	3.879.856.497	-4.093.255	3.875.763.242	3.875.763.242	100,00%			3.875.763.242	3.875.763.242	100,00%
13 03 19	ERDF - European territorial co-operation	1.111.613.323	20.690.549	1.132.303.872	1.130.534.009	99,84%	16.559.328	16.559.328	1.148.863.200	1.147.093.337	99,85%
13 03 20	ERDF - Operational TA	50.000.000		50.000.000	45.616.031	91,23%			50.000.000	45.616.031	91,23%
13 03 31	ERDF - Operational TA Baltic Sea Strategy	2.500.000		2.500.000	2.132.363	85,29%			2.500.000	2.132.363	85,29%
13 04 02	Cohesion Fund 2007-2013	11.073.646.193	-51.309.830	11.022.336.363	11.020.238.879	99,98%			11.022.336.363	11.020.238.879	99,98%
<b>TOTAL 2007-2013</b>		<b>50.804.743.242</b>	<b>23.940.549</b>	<b>50.828.683.791</b>	<b>50.813.746.009</b>	<b>99,97%</b>	<b>16.658.535</b>	<b>16.559.328</b>	<b>50.845.342.326</b>	<b>50.830.305.337</b>	<b>99,97%</b>
<b>Total</b>		<b>50.804.743.242</b>	<b>23.940.549</b>	<b>50.828.683.791</b>	<b>50.813.746.009</b>	<b>99,97%</b>	<b>30.000.034</b>	<b>16.559.328</b>	<b>50.858.683.825</b>	<b>50.830.305.337</b>	<b>99,94%</b>

# ANNEX 1 : IMPLEMENTATION BY BUDGET LINES IN 2011 - STRUCTURAL FUNDS

Financial year 2011: Outturn of Payment Appropriations on 31.12.2011 by budget item

Source C2 provisional outturn reports at date of 08/03/2011; in Euros

ITEM	HEADING	BUDGET			ADDITIONAL APPROPR.				TOTAL		
		VOTED BUDGET	TRANSFERS & AMENDING BUDGET	TOTAL	OUTTURN	%	CARRY OVER, INCOME, RECONSTITUTIONS	OUTTURN	TOTAL BUDGET	OUTTURN	%
		1	2	3 = 1+2	4	5 = 4/3	6	7	8 = 3+6	9 = 4+7	10 = 9/8
<b>Pre-2000</b>	<b>programming periods</b>										
04 02 03	ESF - Former Objectives 1 and 6	2.000.000	-2.000.000	0					0	0	
04 02 05	ESF - Former Objectives 2 and 5b	1.000.000	-822.065	177.935	177.935	100,00%			177.935	177.935	100,00%
04 02 07	ESF - Former Objectives 3 and 4	2.000.000	-993.006	1.006.994	1.006.994	100,00%			1.006.994	1.006.994	100,00%
04 02 09	ESF - Community Initiatives (prior to 2000)	1.000.000	-1.000.000	0					0	0	
04 02 11	ESF - TA and Innovative measures			0					0	0	
05 04 02 03	EAGGF - Former Objectives 1 and 6			0					0	0	
05 04 02 04	EAGGF - Former Objective 5b			0					0	0	
05 04 02 05	EAGGF - Former Objective 5a			0					0	0	
05 04 02 07	EAGGF - Community initiatives (prior to 2000)			0					0	0	
11 06 03	FIFG - Former Objectives 1 and 6			0					0	0	
11 06 06	FIFG - Community Initiatives (prior to 2000)			0					0	0	
13 03 03	ERDF - Former Objectives 1 and 6			0					0	0	
13 03 05	ERDF - Former Objectives 2 and 5b			0					0	0	
13 03 07	ERDF - Community initiatives (prior to 2000)			0					0	0	
13 03 09	ERDF - TA and Innovative measures			0					0	0	
<b>TOTAL PRE-2000</b>		<b>6.000.000</b>	<b>-4.815.072</b>	<b>1.184.928</b>	<b>1.184.928</b>	<b>100,00%</b>	<b>0</b>	<b>0</b>	<b>1.184.928</b>	<b>1.184.928</b>	<b>100,00%</b>
<b>2000-2006</b>	<b>Previous programming period</b>										
04 02 01	ESF Objective 1	550.800.000	-303.020.322	247.779.678	247.779.678	100,00%			247.779.678	247.779.678	100,00%
04 02 02	ESF - PEACE	9.700.000	-9.700.000	0					0	0	
04 02 04	ESF Objective 2	48.000.000	-34.631.967	13.368.033	13.368.033	100,00%			13.368.033	13.368.033	100,00%
04 02 06	ESF - Objective 3	360.299.039	-227.640.607	132.658.432	132.658.432	100,00%			132.658.432	132.658.432	100,00%
04 02 08	EQUAL	72.000.000	-28.764.322	43.235.678	43.235.678	100,00%			43.235.678	43.235.678	100,00%
04 02 10	ESF - TA and Innovative Measures			0			81.527		81.527	0	0,00%
05 04 02 01	EAGGF Objective 1	568.790.562	-100.450.000	468.340.562	425.107.584	90,77%	9.394.459	5.850.767	477.735.021	430.958.351	90,21%
05 04 02 02	EAGGF - PEACE			0					0	0	
05 04 02 06	Leader	77.775.316	-5.000.000	72.775.316	65.963.708	90,64%	3.728.722	2.900.297	76.504.038	68.864.005	90,01%
05 04 02 09	EAGGF - Operational TA			0					0	0	
11 06 01	FIFG Objective 1	14.899.127	-13.095.669	1.803.458	323.977	17,96%			1.803.458	323.977	17,96%
11 06 02	FIFG - PEACE	161.978	10.881	172.859	172.859	100,00%			172.859	172.859	100,00%
11 06 04	FIFG outside Obj 1	4.966.376	-4.642.399	323.977	170.954	52,77%			323.977	170.954	52,77%
11 06 07	FIFG - Operational TA and Innovative Measures			0					0	0	
13 03 01	ERDF Objective 1	1.838.400.000	-632.696.512	1.205.703.488	1.205.703.488	100,00%			1.205.703.488	1.205.703.488	100,00%
13 03 02	ERDF - PEACE			0					0	0	
13 03 04	ERDF Objective 2	410.339.019	-189.234.053	221.104.966	221.104.966	100,00%			221.104.966	221.104.966	100,00%
13 03 06	URBAN	15.100.000	-1.519.216	13.580.784	13.580.784	100,00%			13.580.784	13.580.784	100,00%
13 03 08	ERDF - TA and Innovative Measures	2.300.000	-911.386	1.388.614	1.388.614	100,00%	10.606		1.399.220	1.388.614	99,24%
13 03 10	Completion of regional measures			0					0	0	
13 03 13	Interreg III	108.700.000	-92.317.515	16.382.485	16.382.485	100,00%			16.382.485	16.382.485	100,00%
<b>TOTAL 2000-2006</b>		<b>4.082.231.417</b>	<b>-1.643.613.087</b>	<b>2.438.618.330</b>	<b>2.386.941.240</b>	<b>97,88%</b>	<b>13.215.314</b>	<b>8.751.064</b>	<b>2.451.833.645</b>	<b>2.395.692.304</b>	<b>97,71%</b>
<b>2007-2013</b>	<b>Ongoing Programming period</b>										
04 01 04 01	ESF - Expenditure on adm. management	16.500.000		16.500.000	8.164.535	49,48%	5.229.589	4.081.255	21.729.589	12.245.791	56,36%
04 02 17	ESF - Convergence	5.430.000.000	986.268.274	6.416.268.274	6.415.399.191	99,99%			6.416.268.274	6.415.399.191	99,99%
04 02 19	ESF - Regional competitiveness and employment	2.259.651.483	844.913.301	3.104.564.784	3.104.564.784	100,00%			3.104.564.784	3.104.564.784	100,00%
04 02 20	ESF - Operational TA	7.500.000	1.550.000	9.050.000	8.123.010	89,76%			9.050.000	8.123.010	89,76%
13 01 04 01	ERDF - Expenditure on adm. managment	11.600.000		11.600.000	3.858.544	33,26%	4.301.145	4.011.527	15.901.145	7.870.070	49,49%
13 01 04 03	CF- Expenditure on adm. management	4.950.000		4.950.000	1.616.561	32,66%	2.023.486	1.852.251	6.973.486	3.468.812	49,74%
13 03 16	ERDF - Convergence	18.000.500.000	1.251.798.370	19.252.298.370	19.252.298.370	100,00%			19.252.298.370	19.252.298.370	100,00%
13 03 17	ERDF - PEACE	27.200.000	8.566.101	35.766.101	35.766.101	100,00%			35.766.101	35.766.101	100,00%
13 03 18	ERDF - Regional competitiveness and employment	3.984.145.386	150.700.000	4.134.845.386	4.134.845.386	100,00%			4.134.845.386	4.134.845.386	100,00%
13 03 19	ERDF - European territorial co-operation	717.067.366	180.739.202	897.806.568	897.806.562	100,00%			897.806.568	897.806.562	100,00%
13 03 20	ERDF - Operational TA	35.000.000	658.495	35.658.495	35.640.715	99,95%			35.658.495	35.640.715	99,95%
13 03 31	ERDF - Operational TA Baltic Sea Strategy		1.209.746	1.209.746	1.209.746	100,00%			1.209.746	1.209.746	100,00%
13 04 02	Cohesion Fund 2007-2013	6.247.800.000	-742.444.518	5.505.355.482	5.505.331.842	100,00%			5.505.355.482	5.505.331.842	100,00%
<b>TOTAL 2007-2013</b>		<b>36.741.914.235</b>	<b>2.683.958.972</b>	<b>39.425.873.207</b>	<b>39.404.625.348</b>	<b>99,95%</b>	<b>11.554.219</b>	<b>9.945.033</b>	<b>39.437.427.427</b>	<b>39.414.570.381</b>	<b>99,94%</b>
<b>Total</b>		<b>40.830.145.652</b>	<b>1.035.530.814</b>	<b>41.865.676.466</b>	<b>41.792.751.516</b>	<b>99,83%</b>	<b>24.769.534</b>	<b>18.696.098</b>	<b>41.890.445.999</b>	<b>41.811.447.614</b>	<b>99,81%</b>

## ANNEX 2:

### LIST OF COMMISSION TRANSFERS EXECUTED BY THE SF TEAM OF DG BUDG/A2 IN 2011

Payments							Not Structural Fund item	
Origin	Description of budget line	Amount Withdrawn	Destination	Description of budget line	Amount Reinforced	Request	SI2.code	Reason
13.030800.13	ERDF - TA & Innovative Measures	-775.386	13.0324	PA - Microcredit in Europe	920.000	8/04/11	SI2.1331531	need of extra payment appropriations
13.0320	ERDF - Operational TA	-144.614						
11.0601	FIFG Objective 1	-10.881	11.0602	FISH - PEACE	10.881	1/09/11	SI2.1351887	need of payment appropriations
11.0604	FIFG outside Obj 1	-600.000	11.0611	EFF - Operational TA	600.000	7/09/11	SI2.1352342	need of payment appropriations
13.0402	Cohesion Fund 2007-2013	-700.000.000	13.0316	ERDF - Convergence	700.000.000	9/09/11	SI2.1357895	need of payment appropriations
13.0301	ERDF Objective 1	-315.000.000	13.0316	ERDF - Convergence	375.000.000	9/09/11	SI2.1357894	need of payment appropriations
13.0304	ERDF Objective 2	-30.000.000						
13.0313	Interreg III	-30.000.000						
04.0201	ESF Objective 1	-245.374.610	04.0217	ESF - Convergence	299.500.000	12/10/11	SI2.1358488	need of payment appropriations
04.0203	ESF - Former Obj. 1 and 6	-585.767	04.0219	ESF - Regional competitiveness and employment	200.000.000			
04.0204	ESF Objective 2	-21.697.466	04.0220	ESF - Operational TA	500.000			
04.0205	ESF - Former Obj. 2 and 5b	-822.065,29						
04.0206	ESF - Objective 3	-216.928.058						
04.0207	ESF - Former Obj. 3 and 4	-1.050.012						
04.0208	EQUAL	-12.542.021						
04.0209	ESF Community Initiatives (prior to 2000)	-1.000.000						
04.0217	ESF - Convergence	-35.000.000	04.0219	ESF - Regional competitiveness and employment	35.000.000	10/11/11	SI2.1362577	need of payment appropriations
11.0201	FIFG Objective 1	-6.000.000	11.0213	EFF - outside Convergence	6.000.000	14/11/11	SI2.1363097	need of payment appropriations
13.0313	Interreg III	-2.514.312	13.0312	Solidarity Fund for Ireland	717.315	11/11/11	SI2.1363108	Need of payment appropriations
			13.0317	ERDF - PEACE	1.796.997			
13.0402	Cohesion Fund 2007-2013	-200.000.000	04.0217	ESF - Convergence	200.000.000	22/11/11	SI2.1363843	need of payment appropriations
04.0203	ESF - Former Obj 1 and 6	-807.005	04.0207	ESF - Former Obj 3 and 4	57.005	17/11/11	SI2.1363922	need of payment appropriations
			04.0220	ESF - Operational TA	750.000			
13.0313	Interreg III	-3.200.000	13.0320	ERDF - Operational TA	3.200.000	22/11/11	SI2.1365481	need of payment appropriations
13.0301	ERDF Objective 1	-68.694.141	13.0317	ERDF - PEACE	3.694.141	25/11/11	SI2.1366216	need of payment appropriations
			13.0319.14	Territorial cooperation	65.000.000			
13.030800.13	ERDF - TA & Innovative Measures	-136.000	13.0319.14	Territorial cooperation	56.739.202	9/12/11	SI2.1367874	need of payment appropriations
13.0313	Interreg III	-56.603.202						
13.0401	Cohesion Fund pre-2007	-116.969.568	13.0402	Cohesion Fund 2007-2013	116.969.568	15/12/11	SI2.1371598	need of payment appropriations
13.0301	ERDF Objective 1	-212.857.065	13.0304	ERDF Objective 2	1.068.382	20/12/11	SI2.1372251	need of payment appropriations
13.0306	URBAN	-986.280	13.0317	ERDF - PEACE	3.074.963			
			13.0318	ERDF - RC & E	150.700.000			
			13.0319.14	Territorial cooperation	59.000.000			
04.0202	ESF - PEACE	-9.700.000	04.0217	ESF - Convergence	50.176.577	16/12/11	SI2.1372468	need of payment appropriations
04.0203	ESF - Former Objectives 1 and 6	-607.228						
04.0204	ESF Objective 2	-12.934.501						
04.0206	ESF - Objective 3	-10.712.549						
04.0208	EQUAL	-16.222.301						
11.0601	FIFG Objective 1	-7.084.788	11.0612	EFF - Convergence	5.133.878	21/12/11	SI2.1372675	need of payment appropriations
11.0604	FIFG outside Obj 1	-4.042.399	11.0613	EFF - outside Convergence	5.993.309			
13.040100.10	Cohesion Fund pre-2007	-40.585.914	13.040200.10	Cohesion Fund 2007-2013	40.585.914	22/12/11	SI2.1373584	need of payment appropriations top-up GR
13.0301	ERDF Objective 1	-36.145.306	13.0316	ERDF - Convergence	51.798.370	26/12/11	SI2.1373781	need of payment appropriations
13.0304	ERDF Objective 2	-10.302.436						
13.0306	URBAN	-532.936						
13.0320	ERDF - Operational TA	-2.396.891						
13.0323	PP - Promotion EU reg policy Global scale	-48.000						
13.0327	PA - RURBAN	-446.125						
13.0328	PA - Promotion EU reg policy Global scale	-224.604						
13.0329	PA - Platform Danube macro-region Governance m	-719.908						
13.0330	PP - Platform Danube macro-region	-920.000						
13.0331	Baltic Sea Strategy - Operational TA	-62.164						
04.0201	ESF Objective 1	-27.995.367	04.0217	ESF - Convergence	29.132.066	2011-692421	SI2.1373807	need of payment appropriations
04.0219	ESF - Regional competitiveness and employment	-1.136.699						

Commitments								
Origin	Description of budget line	Amount Withdrawn	Destination	Description of budget line	Amount Reinforced	Request	SI2.code	Reason
19.080202	CBC ENPI - contrib H1b	-18.566.713	13.0319.14	Territorial cooperation	18.566.713	24/02/11	SI2.1324166	Return of unused CE appropriations-art 21.5 of RT 1083/2006
13.050301	CBC IPA - contrib H1b	-2.123.836	13.0319.14	Territorial cooperation	2.123.836	17/03/11	SI2.1327711	Return of unused CE appropriations-art 21.5 of RT 1083/2006
13.0316	ERDF - Convergence	-6.391.165	04.0217	ESF - Convergence	6.391.165	18/07/11	SI2.1345367	Redistribution between Programmes/funds for Estonia
04.0219	ESF - Regional competitiveness and employment	-485.331	13.0318	ERDF - Regional competitiveness and employment	485.331	4/08/11	SI2.1348482	Pt 17 IIA adjustment allocation for Bratislava (SK) programme
13.0316	ERDF - Convergence	-32.450.000	04.0217	ESF - Convergence	32.450.000	13/10/11	SI2.1358578	Redistribution between Programmes/funds for Latvia
13.0316	ERDF - Convergence	-121.407.576	04.0217	ESF - Convergence	121.407.576	21/12/11	SI2.1373427	Redistribution between Programmes/funds for Portugal
13.0318	ERDF - Regional competitiveness and employment	-6.388.036	04.0219	ESF - Regional competitiveness and employment	6.388.036	*	SI2.1373435	Redistribution between Programmes/funds for Portugal

### ANNEX 3: DECOMMITMENTS IN 2011

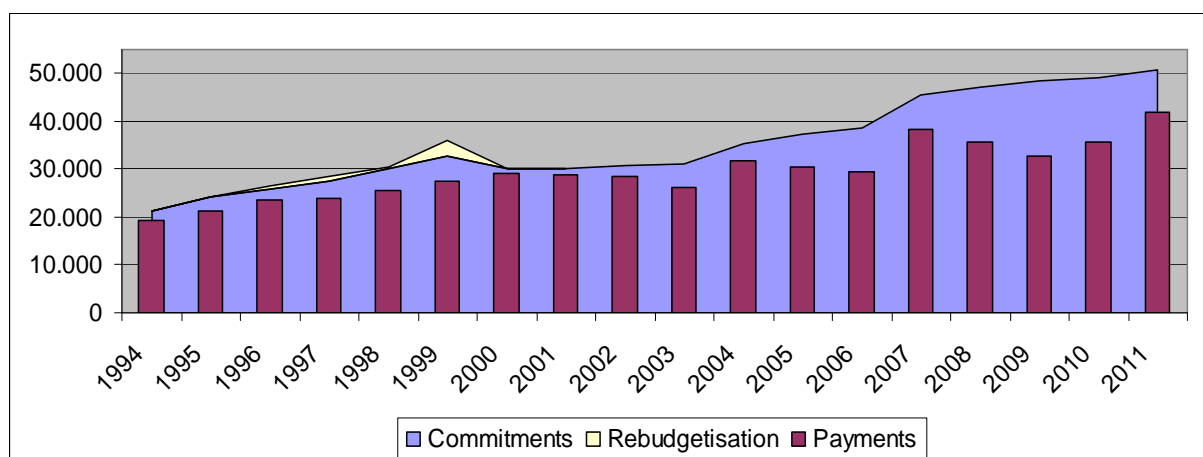
FUND	PROGRAMME (CCI code)	TITLE	OBJEC TIVE	Country code	Decommit- ment YEAR	Commit- ment YEAR	AMOUNT
ERDF	2007CB163PO038	Two Seas (FR-Engl-Flanders)	ETC	CB	2011	2008	768.505,00
ERDF	2007CB163PO026	Öresund-Kattegatt-Skagerak	ETC	CB	2011	2008	1.394.083,00
<b>ERDF Total</b>							<b>2.162.588,00</b>
ESF	2007IT051PO003	Sicilia	Conv	IT	2011	2008	7.465.426,77
<b>ESF Total</b>							<b>7.465.426,77</b>
<b>Grand Total</b>							<b>9.628.014,77</b>

## ANNEX 4: HISTORICAL TREND IN COMMITMENTS AND PAYMENTS

Charts 1 and 2 illustrate the evolution of the budget and its execution from 1994 to 2011. As mentioned above, the EAGGF-G and the FIGG are included in the data, while from 2007 onwards their successors, the European Agricultural Fund for Rural Development and the European Fisheries Fund, are not. On the other hand, the data now include the Cohesion Fund programmes of the 2007-2013 period, as its regulatory framework and financial management have become the same as for the Structural Funds. As before, the pre-2007 projects funded by the Cohesion Fund are excluded. Comparisons between pre-2007 years and the years from 2007 onwards should therefore be treated with caution.

Since the accession of ten new Member States (EU-10) in 2004, followed by Bulgaria and Romania in 2007 (EU-2), the commitments budget for the Structural Funds has increased considerably. Although the medium-term trend for payments also points upwards, the short term evolution is more irregular due to variations in payment execution especially during the start-up phase of new programmes (see also Chart 2 years 2000 until 2003).

**Chart 1: Commitment and payment appropriations entered in the budget from 1994 to 2011 (EUR million, including all transfers during the year but excluding amounts carried over.)**





**Chart 2: Execution of commitments and payments (outturn, including of appropriations carried forward) from 1994 to 2011 (EUR million)**

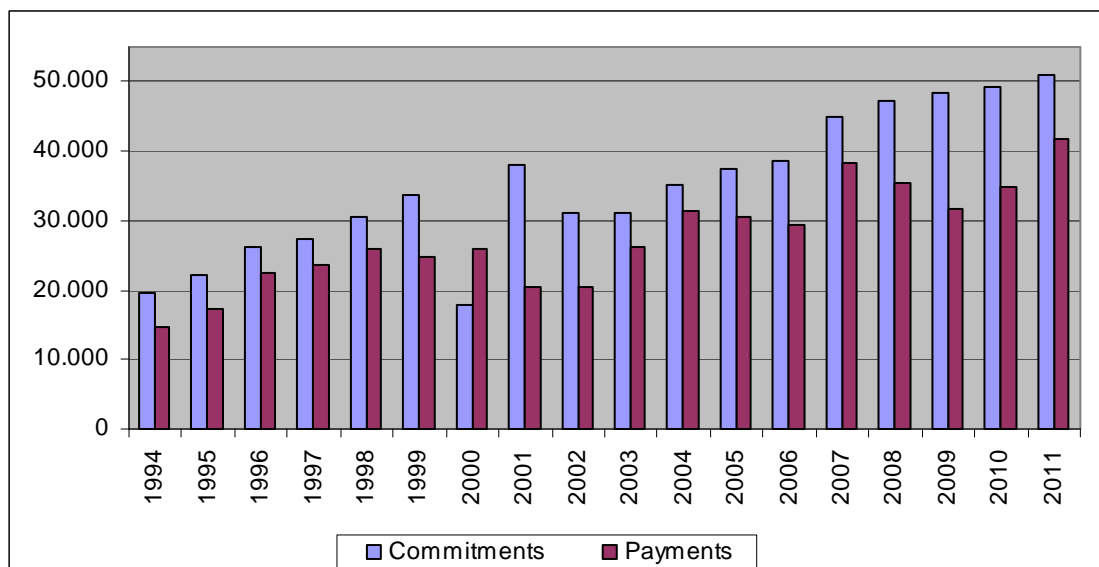
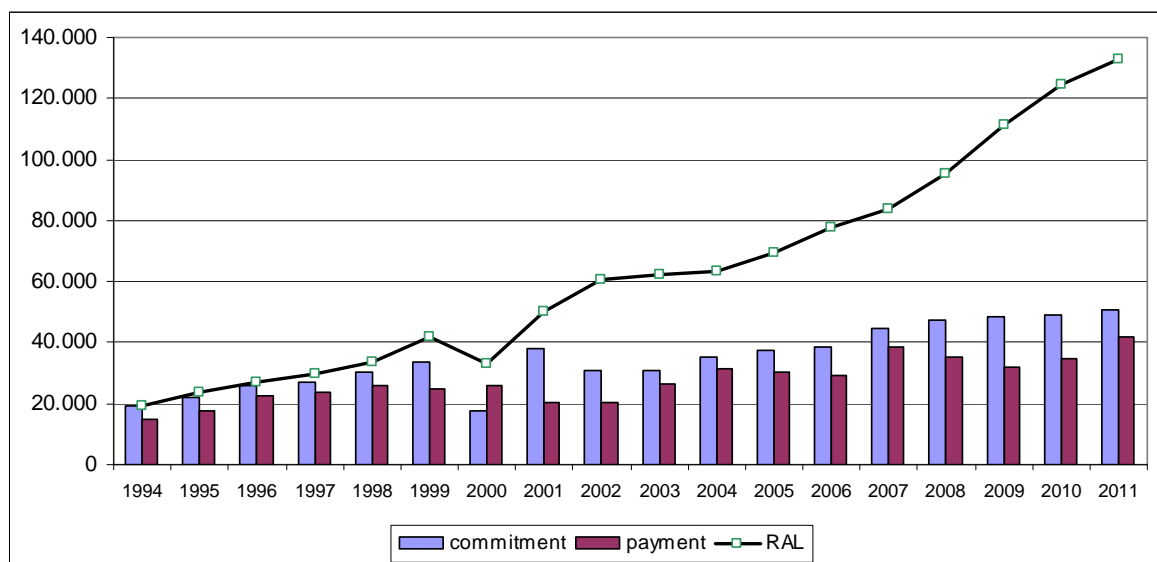


Chart 3 shows the evolution of the overall RAL for the Structural Funds (all periods combined) since 1994 resulting from the evolution of commitments and payments over the years.

**Chart 3: Implementation of commitments and payments and outstanding commitments at the end of each year (EUR million)**



## ANNEX 5: HISTORIC ANALYSIS OF MEMBER STATES PAYMENT FORECASTS

Table 1 gives an overview of the aggregate results of the forecasting exercise since 2001 thus showing the evolution of the forecasting performance over time.

In 2011 the total relative forecast error (forecast error expressed as a percentage of execution) for the 2007-2013 programmes is 20%. This means that for every EUR 100 of payments actually made in 2011, the Member States had forecasted they would claim EUR 120 in payments. In absolute terms, the error was EUR 7.8 billion.

**Table 1: Overall forecasting errors from 2001 to 2011**

	Year	Forecast	Paid	Error	%
Structural Funds 2000-2006		€billion	€billion	€billion	
2000-2006 programmes EU15	2001	18,0	14,7	3,3	22%
	2002	27,8	19,0	8,8	46%
	2003	34,2	22,7	11,5	51%
	2004	33,1	26,3	6,8	26%
	2005	33,9	27,9	6,0	22%
	2006	34,5	26,0	8,5	33%
	2007	31,4	26,4	5,0	19%
	2008	22,9	20,2	2,7	13%
	2009	8,8	5,9	2,9	49%
2000-2006 programmes EU10	2004	1,3	1,5	-0,3	-19%
	2005	4,0	1,6	2,4	152%
	2006	4,2	3,0	1,2	39%
	2007	5,4	4,9	0,5	10%
	2008	4,6	3,6	1,0	28%
	2009	1,8	0,3	1,5	586%
Structural Funds and Cohesion Fund 2007-2013					
2007-2013 programmes	2008	14,5	11,4	3,0	27%
	2009	28,5	25,4	3,1	12%
	2010*	38,0	31,9	6,1	19%
	<b>2011</b>	<b>47,2</b>	<b>39,3</b>	<b>7,8</b>	<b>20%</b>
All programmes**					
	2001	28,2	20,4	7,8	38%
	2002	34,8	20,1	14,7	73%
	2003	41,2	23,8	17,4	73%
	2004	34,4	27,9	6,5	23%
	2005	37,9	29,5	8,4	28%
	2006	38,7	29,0	9,6	33%
	2007	36,7	31,3	5,4	17%
	2008	42,0	35,2	6,8	19%
	2009	39,1	31,6	7,5	24%
	2010*	38,0	31,9	6,1	19%
	<b>2011</b>	<b>47,2</b>	<b>39,3</b>	<b>7,8</b>	<b>20%</b>

\* Pre-financing not included in the paid amount.

\*\*The years 2001-2003 also include pre-2000 programmes.

**ANNEX 6: Heading 1B allocation 2007-2013 by Member State\***  
**Current prices**

MEMBER STATE	2007	2008	2009	2010	2011	2012	2013	Total
BE	364.782.423	355.082.490	338.863.166	324.002.185	308.411.217	291.967.309	274.742.281	2.257.851.071
BG	514.156.102	737.395.668	991.807.428	1.044.073.825	1.116.219.641	1.188.568.684	1.260.634.073	6.852.855.421
CZ	3.062.673.977	3.736.726.397	3.640.861.285	3.809.477.285	4.057.240.806	4.225.344.390	4.396.377.252	26.928.701.392
DK	82.161.566	83.852.733	85.627.577	87.489.747	89.392.151	91.283.768	93.215.294	613.022.836
DE	3.664.753.567	3.696.945.314	3.729.709.000	3.763.069.632	3.796.272.804	3.828.502.786	3.860.503.462	26.339.756.565
EE	375.773.750	409.974.515	446.440.649	486.201.728	530.407.148	578.211.678	628.833.031	3.455.842.499
IE	211.627.916	180.726.400	148.539.883	115.030.041	80.120.385	81.798.584	83.511.860	901.355.069
EL	3.081.795.081	3.030.352.207	2.965.710.146	2.900.527.687	2.831.871.687	2.814.512.973	2.795.007.243	20.419.777.024
ES	6.286.221.788	5.754.627.341	5.190.294.720	4.713.797.783	4.449.810.861	4.426.415.514	4.395.823.007	35.216.991.014
FR	1.903.733.647	1.979.629.804	2.002.022.276	2.043.766.980	2.086.874.054	2.129.783.741	2.173.081.869	14.318.892.371
IT	3.926.520.792	4.107.196.762	4.066.774.676	4.098.643.256	4.132.637.630	4.204.627.884	4.275.367.920	28.811.768.920
CY	167.249.650	139.394.063	109.772.622	79.106.741	47.184.756	48.141.963	49.104.156	639.953.951
LV	506.300.760	554.225.773	603.897.967	655.705.281	710.375.167	766.371.106	823.567.165	4.620.443.219
LT	765.428.028	833.413.967	902.450.439	975.204.912	1.053.325.430	1.136.152.559	1.219.008.746	6.884.984.081
LU	8.756.085	8.935.186	9.122.005	9.316.863	9.515.866	9.714.797	9.917.880	65.278.682
HU	3.034.075.077	3.229.332.901	3.437.663.559	3.625.536.814	3.785.205.955	3.991.504.202	4.204.078.399	25.307.396.907
MT	112.921.080	118.650.128	119.794.709	122.608.369	125.103.657	127.189.558	129.091.993	855.359.494
NL	254.143.957	262.353.171	266.388.003	272.165.145	278.066.817	283.939.844	289.936.565	1.906.993.502
AT	201.773.292	203.999.556	206.307.685	208.701.529	211.108.607	213.450.462	215.801.550	1.461.142.681
PL	8.115.637.219	8.664.528.631	9.213.686.770	9.441.366.926	10.241.130.196	10.822.800.565	11.417.491.612	67.916.641.919
PT	2.971.529.895	3.005.027.735	3.038.715.640	3.072.645.240	3.106.743.224	3.140.848.240	3.175.048.081	21.510.558.055
RO	1.328.853.181	1.915.639.995	2.576.314.547	3.092.046.613	3.333.557.963	3.583.355.862	3.837.878.891	19.667.647.052
SI	554.581.636	569.325.544	584.455.520	599.981.475	615.894.683	632.185.174	648.880.924	4.205.304.956
SK	1.299.120.357	1.407.175.683	1.526.146.266	1.662.255.913	1.831.363.943	1.953.063.707	2.046.490.160	11.725.616.029
FI	259.817.867	257.565.813	251.850.073	245.850.925	241.105.162	234.363.175	225.661.616	1.716.214.631
SE	253.179.976	259.066.457	264.410.131	269.946.722	275.963.376	281.647.637	287.084.668	1.891.298.967
UK	1.593.604.027	1.598.716.728	1.533.475.408	1.489.332.118	1.442.809.705	1.465.894.632	1.489.325.826	10.613.158.444
Technical Assistance	113.408.759	117.459.544	121.200.980	122.888.158	126.925.914	130.992.625	134.822.683	867.698.663
Interregional	46.390.403	49.483.076	54.889.060	62.743.816	70.890.806	76.995.260	83.315.535	444.707.956
<b>Total</b>	<b>45.060.971.858</b>	<b>47.266.803.582</b>	<b>48.427.192.190</b>	<b>49.393.483.709</b>	<b>50.985.529.611</b>	<b>52.759.628.679</b>	<b>54.523.603.742</b>	<b>348.417.213.371</b>

\*Including the 2011-2013 allocations assigned to PL, CZ and SK according to point 17IIA

## **ANNEX 7: REFERENCES**

More information about the Structural and Cohesion Funds in general as well as their recent implementation may be found on the EUROPA site at the following addresses:

### **GENERAL INFORMATION**

- ERDF and CF:  
Regional Policy DG – Inforegio:  
[http://ec.europa.eu/regional\\_policy/index\\_en.cfm](http://ec.europa.eu/regional_policy/index_en.cfm)
- ESF:  
Employment and Social Affairs DG – ESF:  
[http://ec.europa.eu/employment\\_social/esf/index\\_en.htm](http://ec.europa.eu/employment_social/esf/index_en.htm)
- Rural development 2000-2006:  
Agriculture DG:  
[http://ec.europa.eu/agriculture/rur/index\\_en.htm](http://ec.europa.eu/agriculture/rur/index_en.htm)
- FIFG 2000-2006:  
Maritime Affairs and Fisheries DG:  
[http://ec.europa.eu/fisheries/cfp/eff/fifg/index\\_en.htm](http://ec.europa.eu/fisheries/cfp/eff/fifg/index_en.htm)

### **LEGAL BASES**

- Overview of Regulations for 2007-2013:  
[http://ec.europa.eu/regional\\_policy/information/legislation/index\\_en.cfm](http://ec.europa.eu/regional_policy/information/legislation/index_en.cfm)
- Overview of Regulations for 2000-2006:  
[http://ec.europa.eu/regional\\_policy/information/legislation/archives\\_2000\\_2006\\_en.cfm](http://ec.europa.eu/regional_policy/information/legislation/archives_2000_2006_en.cfm)
- Overview of Regulations for 1994-1999:  
[http://ec.europa.eu/regional\\_policy/information/legislation/archives\\_1994\\_1999\\_en.cfm](http://ec.europa.eu/regional_policy/information/legislation/archives_1994_1999_en.cfm)

### **ANNUAL REPORTS**

- The annual Reports on the Structural Funds and on the Cohesion Fund edited by the operational DGs are published at the following address:  
[http://ec.europa.eu/regional\\_policy/information/reports/index\\_en.cfm](http://ec.europa.eu/regional_policy/information/reports/index_en.cfm)